



**AGENDA
TOWN OF DRUMHELLER
Regular Council Meeting**

TIME & DATE: 4:30 PM – Monday March 21, 2022

LOCATION: ZOOM Platform and Live Stream on Drumheller Valley
YouTube Channel

1. CALL TO ORDER

2. OPENING REMARK

3. ADDITIONS TO THE AGENDA

4. ADOPTION OF AGENDA

4.1 Agenda for March 21, 2022 Regular Council Meeting

Proposed Motion: That Council adopt the agenda for the March 21, 2022 Regular Council meeting as presented.

5. MEETING MINUTES

5.1 Minutes for the March 7, 2022, Regular Council Meeting as presented.

[Minutes – March 7, 2022](#)

Proposed Motion: That Council approve the minutes for the March 7, 2022 as presented.

6. ADMINISTRATION REPORTS

6.1 CHIEF ADMINSTRATIVE OFFICER

6.1.1. Request for Decision – Road Closure Bylaw 05.22 (Riverside Dr East) and Notice of a Public Hearing

[RFD + Bylaw + Attachments](#)

Proposed Motion:

That Council gives first reading to Road Closure Bylaw 05.22 and sets a public hearing date for April 19, 2022.

6.1.2. Request for Decision – 2022 Supplementary Assessment Bylaw 04.22

[RFD + Application](#)

Proposed Motions:

1. That Council give first reading to the Supplementary Bylaw 04.22 as presented.
2. That Council give second reading to the Supplementary Bylaw 04.22 as presented.
3. That Council give unanimous consent for third reading to the Supplementary Assessment Bylaw 04.22
4. That Council give third reading to the Supplementary Bylaw 04.22 as presented

6.1.3. Request for Decision – Prepayment of Taxes Repeal Bylaw 02.22

[RFD + Application](#)

Proposed Motion:

1. That Council give first reading to reading to Prepayment of Taxes Repeal Bylaw 02.22 as presented.
2. That Council give second reading to reading to Prepayment of Taxes Repeal Bylaw 02.22 as presented.
3. That Council give unanimous consent for third reading to Prepayment of Taxes Repeal Bylaw 02.22 as presented.
4. That Council give third reading to reading to Prepayment of Taxes Repeal Bylaw 02.22 as presented.

6.2 DIRECTOR OF CORPORATE SERVICES

6.2.1 Request for Decision - 2022 Operating Draft Budget – Presentation

[RFD](#)

[2022 Tax Supported Operating Summary](#)

[4 Year Operating Summary](#)

[Detailed 2022 Operating Budget + 4-Year Operating Plan](#)

[2022 Tax Increase Comparable](#)

Proposed Motion: That Council adopt the 2022 Tax Supported Operating Budget having a municipal requisition of \$9,273,404 as presented.

6.3 DRUMHELLER RESILIENCY AND FLOOD MITIGATION PROJECT

6.3.1 Request for Decision – Resiliency and Flood Mitigation Project January – June 2021
Financial Audit Report – Follow Up

[RFD + Audit](#)

Proposed Motion: That the Drumheller Resiliency and Flood Mitigation Program – Financial Statement, period ended June 30, 2021, be adopted as presented.

7. ADJOURNMENT

Proposed Motion: That Council adjourn the meeting.



MINUTES
TOWN OF DRUMHELLER
Regular Council Meeting

TIME & DATE: 4:30 PM – Monday March 7, 2022

LOCATION: ZOOM Platform and Live Stream on Drumheller Valley
YouTube Channel

IN ATTENDANCE

Mayor Heather Colberg
Councillor Hansen-Zacharuk
Councillor Patrick Kolafa
Councillor Tony Lacher
Councillor Crystal Sereda
Councillor Tom Zariski
Councillor Stephanie Price

Chief Administrative Officer (CAO): Darryl Drohomerski
Communications Officer: Erica Crocker
Director of Corporate Services: Mauricio Reyes
Director of Infrastructure: Dave Brett
Manager of Economic Development: Reg Johnston
Community Development and Social Planning: Tiffany
Scarlett
Manager of Recreation, Arts and Culture: Darren Goldthorpe
Flood Mitigation Project Manger: Deighen Blakely
Flood Mitigation: Mark Steffler

Legislative Assistant: Denise Lines
Reality Bytes IT: Dave Vidal

1. **CALL TO ORDER**

The Mayor called the meeting to order at 4:30pm.

2. **OPENING REMARK**

Oath of Deputy Mayor – Councillor Lacher – March and April 2022

Council In Person Meetings – The AV system in Council Chambers and the Badlands Community Facility Banquet Halls are being upgraded. As with other industries, there have been delays in the delivery of supplies. The plan is to have in person meetings starting in April.

North Drumheller Community Information Session – Thursday March 10th; floodreadiness.ca for more details.

Badlands Community Facility- 10th Anniversary Celebration – Saturday March 12, 1:00pm – Please see the Drumheller.ca website for more details

Oktoberfest – March 25 & 26; Tickets are available online.

2022 Firefighters Awards – The annual awards dinner was held for the first time in a couple of years. Awards were presented that evening.

Flood Mitigation Tree Clearing Information – For ongoing information on the project please go to the floodreadiness.ca website.

3. ADDITIONS TO THE AGENDA – N/A

4. ADOPTION OF AGENDA

4.1 Agenda for March 7, 2022 Regular Council Meeting

M2022.44 Moved by Councillor Zariski, Councillor Lacher;
that Council adopt the agenda for the March 7, 2022 Regular Council meeting as presented.

Carried unanimously

5. MINUTES AND COUNCIL MEETINGS

5.1 Minutes for the February 22, 2022, Regular Council Meeting as presented.

M2022.45 Moved by Councillor Kolafa, Councillor Sereda;
that Council approve the minutes for the February 22, 2022 as presented

Carried unanimously

6. ADMINISTRATION REPORTS

Time Stamp: <https://youtu.be/-VJA0OwavsQ?t=514>

6.1 DIRECTOR OF CORPORATE SERVICES

6.1.1 Request for Direction - 2022 Operating Draft Budget – Presentation

M. Reyes presented information from referencing 4 documents:

- 2022 Operating Budget Summary
- 4 Year Operating Plan Summary
- Detailed Budget and Plan
- 2022 Tax Increases in Comparable Municipalities – The document presented was not the same as the agenda. This document will need more details. The municipalities that were chosen were used to compare the Utility information

In 2021, the municipal requisition remained unchanged from 2020 levels. To meet the municipal requirements in 2022, the municipal requisition needs to increase by 3.2 percent.

Discussion Items

An increase of 1% of taxes equals approximately \$90,000.

Amortization: The budget was decreased from 1.9 to 1.6.

RCMP: Funded by the municipality only.

Facilities: The increase in 2022, revenues will be back to normal and it will off-set the cost to run the Facilities.

Capital Project Managers: To assist the Infrastructure Department in updating the policies and procedures of the department and managing multiple projects. Transfers from Capital Reserves are being used to support these positions.

Contracted and General Services: Examples are IT and Wild Rose Assessors.

Properties acquired by the Flood Program: This will remove these properties from the tax base. Net Municipal Taxes are slightly less due to this fact.

FCSS: Some of the programs were funded under grants that we offered due to COVID incentives. The grants are no longer available.

Recreation Master Plan, Parks and Playgrounds: These items would be under the Capital Budget

Line 1101 Legislative: Added a conservative increase of 2% every year.

Line 2401 Disaster Services – Risk Management: Portion of Fire Chief and Director Protective Services wages allocated there.

Line 3203 Roads and Streets: The decrease is mainly due to amortization.

Line 5303 Non FCSS – A separate line that is not funded by the FCSS program but are items requested by Council

Line 7402 Library: Please review the 12% increase request from the Library and bring back more information to a future Council meeting.

Line 1-843 Conditional Programs: MSI adjustment in conditional grants

Line 1-422 Programs: Rent for the Bikes and Bites and the Library

Line 2-171 Council Wages: Council Honorarium

Line 2-111 Salaries: 2020 increase due to COVID related activities. A grant was applied.

Line 2-541 Flood: Consultants present an estimate of the cost?

Line 2-239 Economic Development Housing Strategy: The department will be applying for grants.

Line 2-831 Interest: Borrowing for flood mitigation project.

Line 2-541 Arena Electricity Supplier: The Town has a contract with the supplier that guarantees the price over a set amount of time.

Line 2-298 Projects Specified – More details needed.

6.2 CHIEF ADMINISTRATIVE OFFICER

Time Stamp: <https://youtu.be/-VJA0OwavsQ?t=5377>

6.2.1. Request for Decision – Drumheller Housing Administration Appointment – P. Wolf

M2022.46 Moved by Councillor Sereda, Councillor Hansen-Zacharuk;
that Council approve the appointment of Patrice Wolf to the Drumheller Housing Administration for a three (3) year term ending in 2025.

Carried unanimously

6.3.2 Request for Decision – Drumheller Public Library Appointment – T. Abildgaard

[RFD + Application](#)

M2022.47 Moved by Councillor Price, Councillor Kolafa;
that Council approve the appointment of Tracy Abildgaard to the Drumheller Public Library Board for a term of three (3) years ending in 2025.

Carried unanimously

6.3 DIRECTOR OF INFRASTRUCTURE

Time Stamp: <https://youtu.be/-VJA0OwavsQ?t=5652>

6.3.1 Request for Decision – Municipal Airport Commission Application – P. Cardamone, M. Nell & D. Ostergard

M2022.48 Moved by Councillor Hansen-Zacharuk, Councillor Lacher;
that Council approve the reappointment of Peter Cardamone and Donald Ostergard for further three (3) year terms, and the appointment of Mattys Nell for a three (3) year term with all three terms ending in January 2025.

Carried unanimously

6.4 DRUMHELLER RESILIENCY AND FLOOD MITIGATION

Time Stamp: <https://youtu.be/-VJA0OwavsQ?t=5746>

6.4.1 Request for Decision – Tree Clearing Tender Award

Provincial and Federal regulations require that elm trees be removed prior to March 31 to limit spread of Dutch Elm disease, and other trees shall be removed prior to April 30 to prevent bird nesting period under the Migratory Bird Act. To minimize risk of delays and allow for construction of the Newcastle, Midland and Downtown flood berms to proceed during the summer of 2022, the Flood Office is recommending the trees be cleared prior to construction.

Local companies attended the pre bid and were emailed; none submitted a bid. Council commented that there is a very good communication plan in place to

inform people of the work being done.

There are discussions in place about 3 different ways to use the trees;

- larger trees may be used for carved benches or decorative items,
- some of the wood may be used for Festival of Lights or other events that require Town fire pits,
- mulch will be made available to community members, more details to come

M2022.49 Moved by Councillor Zariski, Councillor Lacher;
moves that the Contract for Tree Clearing in Flood Mitigation areas be awarded to Wright Tree Services of Canada Ltd., o/a Arbor Care in the amount of \$599,171.24 excluding GST.

Carried unanimously

6.4.2 Award Report - For Council Information - Environmental Management Services Award

Up until now much of the environmental and historical management services have been provided by the individual design teams. There are several federal and provincial regulatory approvals, each with varying submission requirements and approval timelines that must be coordinated to minimize schedule risks due to approvals and mitigate cumulative effects from the overall program.

To simplify and provide consistency, the Flood Office is proposing to employ a single dedicated environmental consultant to be responsible for overall coordination. This firm would undertake the following work:

- provide a single source of communications with regulatory agencies;
- oversee overall project approvals coordination and scheduling;
- identification of report submission requirements;
- monitor regulatory approvals;
- quality assurance monitoring of contractor work practices;
- preconstruction tree inventory (health, size, location, species) to identify trees to be removed
- within the berm footprints and assist in Urban Forestry tree compensation strategy;
- preclearing bird and wildlife sweeps; and,
- provide assistance with public communication.

7. CLOSED MEETING

7.1 Roadways Information & Flood Activities – FOIP 24 – Advice from officials

Property Management – FOIP 16 – Disclosure harmful to business interest of a third party

M2022.50 Moved by Councillor Sereda, Councillor Price;
that Council close the meeting to the public to discuss the items in Section 7.1 of the
March 7, 2022 agenda as per FOIP 16 and 24. Time 6:21pm

Carried unanimously

Councillor Hansen-Zacharuk left the meeting at 9:09pm.

M2022.51 Moved by Councillor Lacher, Councillor Sereda;
that Council open the meeting to the public. Time 9:13pm

Carried unanimously

8. ADJOURNMENT

M2022.52 Moved by Councillor Zariski, Councillor Kolafa;
that Council adjourn the meeting. Time 9:13pm

MAYOR

CHIEF ADMINISTRATIVE OFFICER

REQUEST FOR DECISION

TITLE:	Road Closure Bylaw 05.22 Riverside Dr East
DATE:	March 12, 2022
PRESENTED BY:	Darryl Drohomerski, C.E.T., CAO
ATTACHMENT:	Bylaw 05.22, Conceptual Plan of Riverside Dr

SUMMARY:

As part of the flood mitigation work in Drumheller, a road closure bylaw is required to close a portion of Riverside Dr. East to public vehicle traffic in order to construct a dike as a barrier from the Red Deer River which will protect properties and citizens from the ravages of flood waters.

RECOMMENDATION:

That Council passes first reading of Road Closure Bylaw 05.22 and sets a public hearing date for April 19, 2022.

DISCUSSION:

The Province has provided flood flow rates of 1850 m³/s as the requirement to construct flood mitigation works in Drumheller. One of the areas where dikes need to be increased in height is the Downtown dike, which is currently about two (2) meters below the required protection level. The consulting teams have looked at options to increase this height and have determined the safest and most cost-effective option is to construct an earth berm that will cover a portion of Riverside Dr E. To construct this dike, the road right of way needs to be closed by way of the attached Bylaw.

Over the last several months, there has been information sessions with the public and emergency services where traffic impact assessment reports and drawings of various scenarios of dike construction were presented and feedback solicited. As a result, some minor modifications in the alignment have been made to allow access to properties along 3rd Avenue E as well as 5th Street E.

The team has also investigated and included traffic changes at 5th Street E and Railway Avenue to direct traffic away from residential streets and into downtown. Another access point at South Dinosaur Trail and 6th Avenue SE, which was identified in the Downtown Area Revitalization Plan (DARP) is also being considered to direct traffic both into and out of the downtown area.

FINANCIAL IMPACT:

If Riverside Dr E is not closed and the dike is not constructed as proposed, there will be increased costs for constructing another other option as well as redesign costs for that option. Those costs would be a minimum of \$500,000 and are not cost sharable with Canada or Alberta.

Choosing to keep Riverside Dr E open would also increase operating and maintenance costs because of the large retaining structure (about 4 m high) that would be required and the impact on the road immediately adjacent to the structure. Those costs are not defined at this time.

STRATEGIC POLICY ALIGNMENT:

Flood Mitigation is the key Strategic Priority for this and the previous Council. The protection of people and property, both now and in the future, are the key reasons that the Town is undertaking this project.

COMMUNICATION STRATEGY:

A Public Hearing on this Bylaw will be advertised in the Drumheller Mail over the next several weeks. Direct mailing or hand delivery of the Bylaw and closure drawings will be sent to properties in the immediate area as well as anyone else that has expressed concern to the Flood Office and/or Council.

MOTION:

That Council gives first reading to Road Closure Bylaw 05.22 and sets a public hearing date for April 19, 2022.

SECONDED:










Prepared By:
Darryl Drohomerski/Deighen Blakely
CAO/Flood Resiliency Project Director

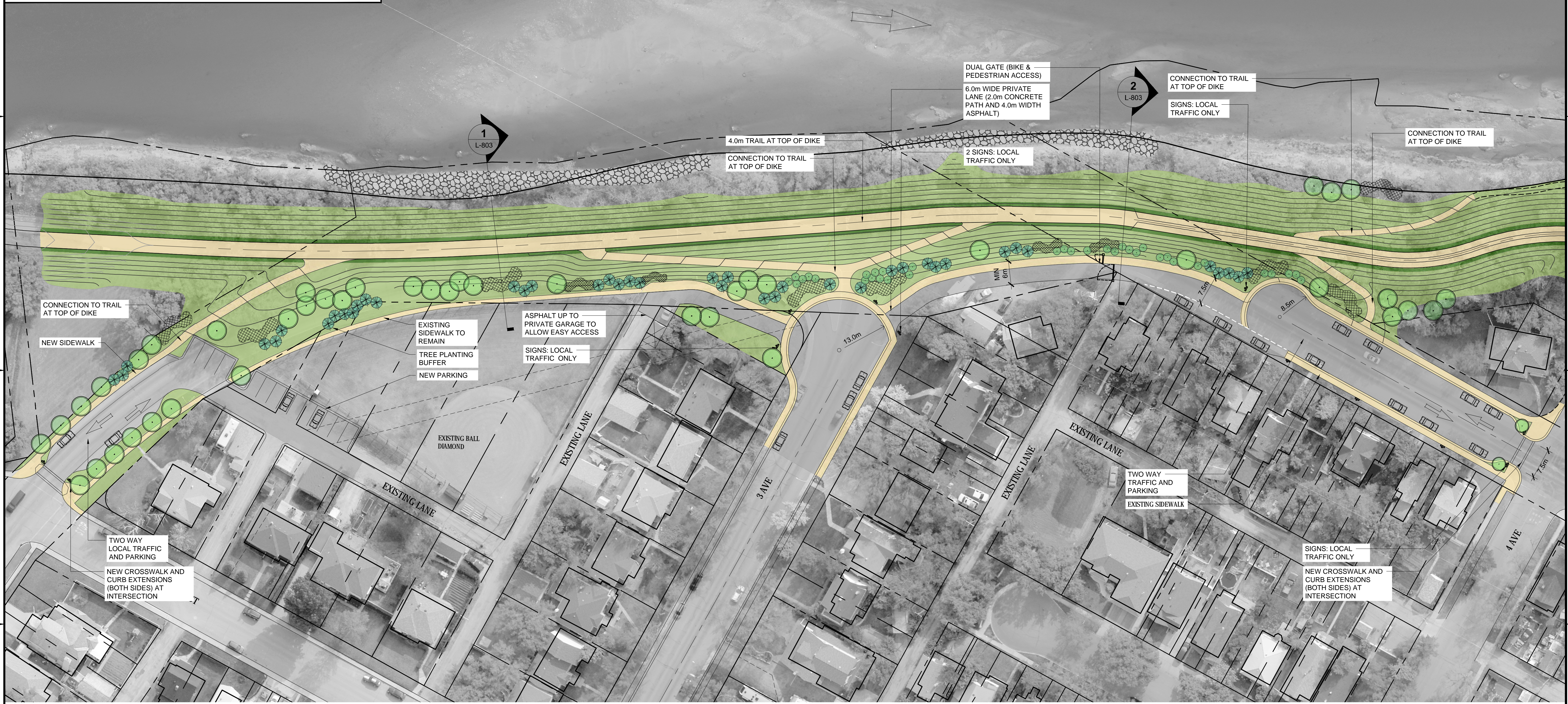


Approved By:
Darryl Drohomerski, C.E.T.
Chief Administrative Officer

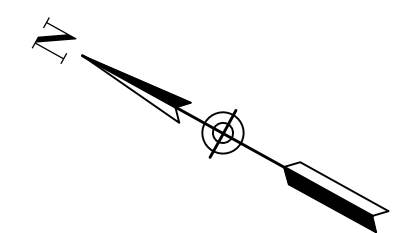
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 Agenda Monday March 21, 2022
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LEGEND

	EXTENT OF DIKE LANDSCAPE		PROPOSED 50mm CAL. DECIDUOUS TREE
	PROPOSED TRAIL		PROPOSED #15 CONTAINER DECIDUOUS TREE
	ROCK RIP RAP		PROPOSED SEEDLINGS & SHRUBS
			PROPOSED CONIFEROUS TREE



PLAN
Scale 1:500



IBI GROUP
 3rd Floor - 227 11 Avenue SW
 Calgary AB T2R 1R9 Canada
 tel 403 270 5600 fax 403 270 5610
 ibigroup.com

Rev	Date	Des	Dwn	Chk	Description	Rev	Date	Des	Dwn	Chk	Description
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DRUMHELLER RESILIENCY & FLOOD MITIGATION OFFICE
DOWNTOWN DIKE
PHASE 2
LANDSCAPE CONCEPT PLAN

Project No. 133142
 Group LANDSCAPE
 Drawing No. L-101
 Rev. ---

**THE TOWN OF DRUMHELLER
BYLAW NUMBER 05.22**

THIS IS A BYLAW OF THE TOWN OF DRUMHELLER, in the Province of Alberta for the purpose of closing portions of developed Streets, namely: Riverside Avenue; (now Riverside Drive East) on Plan 3147 H.R.; Avenue; (now 3rd. Avenue East) on Plan 2089 B.N.; Lane in Block 28 Plan 5657 G.E.; Avenue (now Riverside Drive East) on Plan 6495 A.V. and Original Road Allowance (now 5th. Street East) to public vehicle travel and acquiring title to these lands in the name of THE TOWN OF DRUMHELLER to provide adequate room for the construction of a flood mitigation dike and matters incidental thereto as Council may determine; in accordance with the Section 22 of the Municipal Government Act, Chapter M-26, Revised Statutes of *Alberta 2000*, as amended.

WHEREAS; the Town of Drumheller, the Province of Alberta and the Government of Canada have entered into an agreement to construct flood mitigation dikes along portions of the Red Deer River in the Town of Drumheller to protect properties and the citizens of Drumheller from the ravages of flood waters, and

WHEREAS; it has been found the construction of a flood mitigation earth dike in the subject area is impossible without encroaching upon and using most of the adjacent public streets,

WHEREAS; after considering alternative mitigation measures available to minimize the dike footprint in this area and the costs incidental thereto; Council has concluded the subject public road closure to accommodate the construction of an earth dike to be the best flood mitigation solution in this area, and

WHEREAS; the Council of the Town of Drumheller are satisfied that alternate routes for citizens, emergency vehicles and tourists are available without adversely affecting travel time or otherwise prejudicially affect the normal driving patterns of citizens and

WHEREAS; a notice of these street closures were published in the Drumheller Mail once a week for two consecutive weeks; on XX, 2022 and again on XX, 2022 the last of such publications being at least five days before the day fixed for the passing of this Bylaw, and

WHEREAS; the Council of the Town of Drumheller held a public hearing on the ___ day of ___A.D., 2022 at their regular or special meeting of Council in which all interested parties were provided an opportunity to be heard, and

NOW THEREFORE; be it resolved that THE COUNCIL of THE TOWN OF DRUMHELLER, in the Province of Alberta does hereby enact to close portions of developed Streets namely; Riverside Avenue; (now Riverside Drive East) on Plan 3147 H.R.; Avenue;(now 3rd. Avenue East) on Plan 2089 B.N.; Lane in Block 28 Plan 5657 G.E.; Avenue (now Riverside Drive East) on Plan 6495 A.V. and Original Road Allowance (now 5th. Street East) on the attached "Schedule – 'A' " and more particularly described as:

PLAN
AREAS – 'A', 'B', 'C' and 'D'

EXCEPTING THEREOUT ALL MINES AND MINERALS

to public travel and acquiring four titles to these lands in the name of THE TOWN OF DRUMHELLER, a Municipal Body Corporate in the Province of Alberta of 224 Centre Street, Drumheller, Alberta T0J 0Y4, for flood mitigation works; in accordance with the Section 22 of the Municipal Government Act, Chapter M-26, Revised Statutes of Alberta 2000, as amended.

This Bylaw takes effect on the day of the final passing thereof.

READ AND PASSED THE FIRST TIME BY THE COUNCIL OF THE TOWN OF DRUMHELLER
this day of A.D. 2022.

MAYOR: HEATHER COLBERG

Seal

DARRYL E. DROHOMERSKI, C.E.T.
CHIEF ADMINISTRATIVE OFFICER

APPROVED BY: ALBERTA INFRASTRUCTURE and TRANSPORTATION

Seal

MINISTER OF ALBERTA INFRASTRUCTURE AND TRANSPORTATION
RM. 425, LEGISLATIVE BUILDING,
10800 97TH. AVENUE, EDMONTON, ALBERTA. T5K 2B6

READ AND PASSED THE SECOND TIME BY THE COUNCIL OF THE TOWN OF
DRUMHELLER

this day of A.D. 2022.

MAYOR: HEATHER COLBERG

Seal

DARRYL E. DROHOMERSKI, C.E.T.
CHIEF ADMINISTRATIVE OFFICER

READ AND PASSED THE THIRD TIME BY THE COUNCIL OF THE TOWN OF
DRUMHELLER

this day of A.D. 2022.

MAYOR: HEATHER COLBERG

Seal

DARRYL E. DROHOMERSKI, C.E.T.
CHIEF ADMINISTRATIVE OFFICER

DRUMHELLER RESILIENCY AND FLOOD MITIGATION

DRUMHELLER, ALBERTA

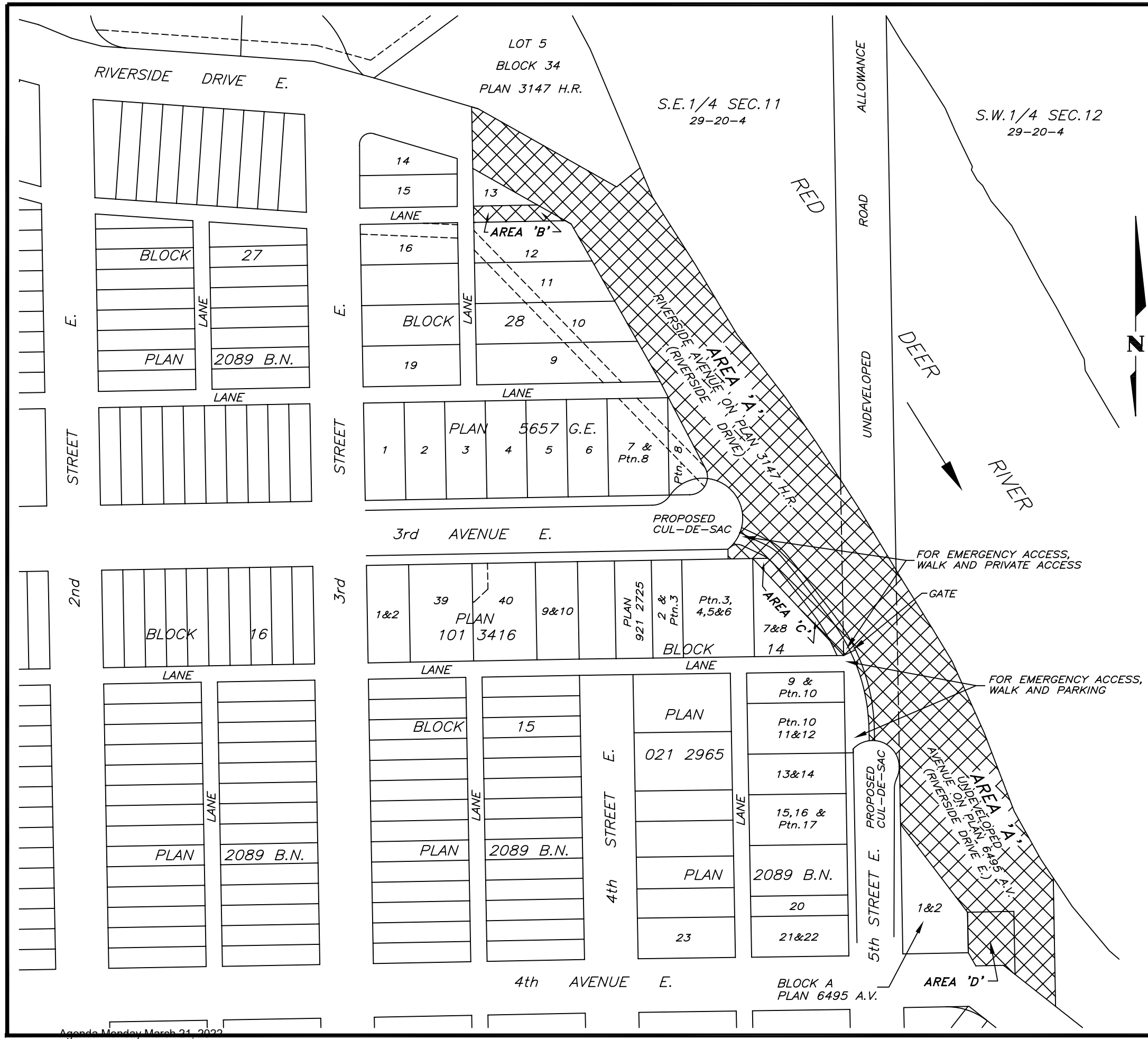
PLAN SHOWING ROAD CLOSURES AFFECTING PORTIONS OF RIVERSIDE AVENUE, PLAN 3147 H.R. (NOW RIVERSIDE DRIVE); AVENUE, PLAN 2089 B.N. (NOW THIRD AVENUE E); LANE IN BLOCK 28, PLAN 5657 G.E.; ORIGINAL ROAD ALLOWANCE EAST OF S.E.1/4 SEC.11, TWP,29, RGE.20, W.4M. AND WEST OF S.W.1/4 SEC.12, TWP.29, RGE.20, W.4M. (NOW FIFTH STREET E.)

SCALE= 1:1500 MARCH, 2022

LEGEND:

Distances are in metres and decimals thereof.

Areas A, B, C & D are shown thus... [cross-hatched symbol]



REQUEST FOR DECISION

TITLE:	Bylaw 04.22 Supplementary Assessment
DATE:	March 21, 2022
PRESENTED BY:	Mauricio Reyes, CPA, CMA, CAMP Director of Corporate and Community Services
ATTACHMENT:	Bylaw 04.22 Supplementary Assessment

SUMMARY:

Like other municipalities in Alberta, the Town levies taxes twice a year. The general tax levy is levied in the spring and is based on annual assessments prepared as of December 31 of the previous year. The general tax levy does not consider the portion of any properties constructed and completed after December 31 of the previous year.

To account for these properties and ensure fairness and equity amongst all properties, the Town issues a supplementary tax levy each year to account for improvements that are completed after December 31. This is an incremental tax and only applies to the period from completion to the end of the year.

RECOMMENDATION:

As this is a housekeeping Bylaw item, Administration requests that Council give all three readings to Bylaw 04.22 – Supplementary Assessment as presented.

DISCUSSION:

A municipality may pass a bylaw that allows it to assess improvements added to land after December 31 and collect property taxes on them for a portion of the current year. To do this, the assessor for the municipality must determine the value of the new improvements added since December 31 of the previous year. This assessed value is then placed on the supplementary assessment roll. The supplementary assessment roll is used to produce supplementary assessment notices.

Supplementary assessment notices must be sent to assessed persons before the end of the calendar year. Property taxes based on the supplementary assessment are pro-rated to reflect only the portion of the year the new improvement is completed, occupied, or in operation in the municipality.

The Town has always levied a supplementary tax via a supplementary assessment bylaw. The requirement under the legislation is to approve such a bylaw on an annual basis. Bylaw 04.22 has been prepared for the 2022 tax year and is consistent with the legislative authority provided under the act.

FINANCIAL IMPACT:

In recent years, annual supplementary taxes have varied from \$3,300 to \$10,400. In 2022, Administration estimates supplementary taxes to amount between \$5,000 to \$6,000.

STRATEGIC POLICY ALIGNMENT:

Good governance and fiscal sustainability which are key requirements for maintaining Town operations.

COMMUNICATION STRATEGY:

Once Bylaw 04.22 received three readings, it will be in effect, and a copy will be uploaded to the Town website at www.drumheller.ca.

COUNCIL MOTION:

MOTION:

Councillor _____

Moves that Council give first reading to the Supplementary Assessment Bylaw 04. 2 2 as presented.

Moves that Council give second reading to the Supplementary Assessment Bylaw 04. 2 2 as presented.

Moves that Council give unanimous consent for third reading of the Supplementary Assessment Bylaw 04. 2 2.

Moves that Council give third reading to the Supplementary Assessment Bylaw 04. 2 2 as presented.

Seconded:

Councillor _____

Mauricio Reyes

Prepared by:
Mauricio Reyes, CPA, CMA, CAMP
Director of Corporate & Community Services



Approved By:
Darryl E. Drohomerski, C.E.T.
Chief Administrative Officer

TOWN OF DRUMHELLER

BYLAW NUMBER 04.22

Repeals Bylaw 05.21

BEING A BYLAW TO AUTHORIZE THE SUPPLEMENTARY ASSESSMENT FOR IMPROVEMENTS WITHIN THE TOWN OF DRUMHELLER FOR THE PURPOSE OF IMPOSING A TAX UNDER PART 10 OF THE MUNICIPAL GOVERNMENT ACT FOR THE 2022 TAX YEAR.

THE COUNCIL OF THE TOWN OF DRUMHELLER, DULY ASSEMBLED ENACTS AS FOLLOWS:

1. In this Bylaw unless the context otherwise requires:
 - (a) "Act" means the Municipal Government Act;
 - (b) "assessor" means the assessor for the Town of Drumheller;
 - (c) "improvement" means:
 - (i) a structure,
 - (ii) anything attached or secured to a structure, that would be transferred without special mention by a transfer or sale of the structure,
 - (iii) a designated manufactured home, and
 - (iv) machinery and equipment;
 - (d) "linear property" and other words and phrases defined in the Act have the meanings provided in the Act.
 - (e) "Town" means the Town of Drumheller;
2.
 - (a) The assessor is authorized to prepare the supplementary assessments contemplated in Part 9 Division 4 of the Act for the purpose of imposing a tax under Part 10 of the Act for the 2021 tax year.
 - (b) The improvement tax contemplated in Section 2(a) shall be imposed on all improvements.
 - (c) The assessor shall not prepare supplementary assessments for linear property.
3.
 - (a) The assessor shall prepare supplementary assessments for machinery and equipment used in manufacturing and processing if those improvements are completed or begin to operate in the year in which they are to be taxed under Part 10 of the Act.
 - (b) The assessor shall prepare supplementary assessments for other improvements if:

- (i) they are completed in the year in which they are to be taxed under Part 10 of the Act;
 - (ii) they are occupied during all or any part of the year in which they are to be taxed under Part 10 of the Act; or
 - (iii) they are moved into the Town during the year in which they are to be taxed under Part 10 of the Act and they will not be taxed in that year by another municipality.
 - (c) A supplementary assessment shall reflect:
 - (i) the value of an improvement that has not been previously assessed; or
 - (ii) the increase in value of an improvement since it was last assessed.
 - (d) Supplementary assessments shall be prepared in the same manner as assessments are prepared under Division 1 of Part 9 of the Act, but must be pro-rated to reflect only the number of months during which the improvement is complete, occupied, located in the municipality or in operation, including the whole of the first month in which the improvement was completed, was occupied, was moved into the municipality or began to operate.
4. Before the end of the year in which supplementary assessments are prepared, the municipality shall prepare a supplementary assessment roll in accordance with section 315 of the Act.
5. Before the end of the year in which supplementary assessments are prepared, the municipality shall:
- (a) prepare a supplementary assessment notice for every assessed improvement shown on the supplementary assessment roll; and
 - (b) send the supplementary assessment notices to the assessed persons
- in accordance with section 316 of the Act.

TRANSITIONAL

1. Town of Drumheller Bylaw Number 05.21 is hereby repealed.
2. This Bylaw shall take effect on the day of the final passing thereof.

READ A FIRST TIME ON THE __ DAY OF __, 2022.

READ A SECOND TIME ON THE __ DAY OF __, 2022.

GIVEN UNANIMOUS CONSENT ON THE __ DAY OF __, 2022

READ A THIRD AND FINAL TIME ON THE __ DAY OF __, 2022.

MAYOR

CHIEF ADMINISTRATIVE OFFICER

REQUEST FOR DECISION

TITLE:	Finance – Repeal Bylaw 02.22 – Repealing Prepayment of Taxes Bylaw 19.16
DATE:	March 14, 2022
PRESENTED BY:	Darryl Drohomerski; C.E.T, CAO
ATTACHMENTS	Request For Decision – November 27, 2019 – To Repeal Bylaw 19.16 Bylaw 19.16

SUMMARY

In 2019, Corporate Services completed a review of the Prepayment of Taxes program that had been in place for 18 years, which included reviewing Bylaw 19.16 which was active at that time. On November 27, 2019 a Request for Decision was brought forward explaining the reasons why the Bylaw should be repealed and how the monthly payment plan was being implemented in place of the program. Council agreed with the recommendation and made a motion to repeal the Bylaw 19.16.

RECOMMENDATION

Administration recommends that Council do all three readings to Repeal Bylaw 02.22 to complete the repeal of Bylaw 19.16.

DISCUSSION

Council made the motion to Repeal Bylaw 19.16 in 2019 but the process for repealing a Bylaw is the same as creating the Bylaw and this was not completed at that time.

FINANCIAL IMPACT

N/A

WORKFORCE AND RESOURCES IMPACT

N/A

STRATEGIC POLICY ALIGNMENT

Maintaining and updating records for clarity.

COMMUNICATION STRATEGY

The repealed bylaw will be archived.

MOTION:

Councillor:

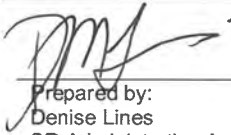
That Council give first reading to reading to Prepayment of Taxes Repeal Bylaw 02.22 as presented.

That Council give second reading to reading to Prepayment of Taxes Repeal Bylaw 02.22 as presented.

That Council give unanimous consent for third reading to Prepayment of Taxes Repeal Bylaw 02.22 as presented.

That Council give third reading to reading to Prepayment of Taxes Repeal Bylaw 02.22 as presented.

Seconded:



Prepared by:
Denise Lines
SR Administrative Assistant



Approved by
Darryl Drohomerski, C.E.T.
Chief Administrative Officer:

**TOWN OF DRUMHELLER
BYLAW 02.22**

Repeals Bylaw 19.16

BEING A BYLAW FOR THE PURPOSE OF REPEALING BYLAW 19.16 PREPAYMENT OF TAXES IN THE TOWN OF DRUMHELLER IN THE PROVINCE OF ALBERTA.

WHEREAS, pursuant to the provision of *Section 191 of the Municipal Government Act, RSA 2000, Chapter M-26*, Council has the power to pass a bylaw, amend or repeal a bylaw;

AND WHEREAS, after a 2019 review, a recommendation was brought forward to cancel the program and repeal Bylaw 19.16;

AND WHEREAS, a monthly payment plan was implemented and still exists as an alternative;

AND WHEREAS, the Town of Drumheller Council deems it desirable to repeal Bylaw 19.16;

NOW THEREFORE, the Town of Drumheller, in the Province of Alberta, hereby enacts as follows:

SECTION 1

- 1.1 This Bylaw may be known as the Prepayment of Current Taxes Repeal Bylaw 02.22.
- 1.2 This Bylaw repeals the Prepayment of Current Taxes Bylaw 19.16 and all associated amendments.

SECTION 2

- 2.1 Bylaw 02.22 comes into full force after third reading.

READ A FIRST TIME THIS ___ DAY OF ___, 2022

READ A SECOND TIME THIS ___ DAY OF ___, 2022

GIVEN UNANIMOUS CONSENT ON THIS ___ DAY OF ___, 2022

READ A THIRD TIME AND PASSED THIS ___ DAY OF ___, 2022

MAYOR

CHIEF ADMINISTRATIVE OFFICER



TITLE:	Repeal of Bylaw 19-16 Prepayment of Taxes
DATE:	November 27, 2019
PRESENTED BY:	Barbara Miller, CPA, CGA, CLGM
ATTACHMENT:	Bylaw No. 19-16 Prepayment of Taxes

SUMMARY

Administration is requesting Council give consideration to repealing Bylaw No. 19-16 known as the Prepayment of Taxes Bylaw.

BACKGROUND

Bylaw No. 19-16 Prepayment of Taxes provides for a prepayment bonus to be applied on any amounts paid against the current year's taxes on or before the end of January (1.25%) or the end of February (1%).

In 2016, administration completed a review of the Prepayment of Taxes program, which included an analysis of the financial implications, who the program largely affected and the current best practices around discounts for pre-payment of property tax.

At the time of the review, the Prepayment of Taxes program had been in place for eighteen (18) years. Items noted during the review included the following;

- program operating expense was \$25,450 in 2016 (\$107,250 over 5yrs). Elimination of the program would result in a reduction in the annual operating budget request or alternatively, enable these resources to be allocated elsewhere to enhance existing or create new programs/services;
- the prepayment rates of 3.5% and 3% defined in the bylaw were significantly higher than the 0.70-1.05% interest rate the Town was able to obtain;
- prepayment bonus was being applied against ASFF and Senior Foundation levies which are requisition amounts and are fully remitted to the requisitioning parties;
- program could be viewed as socially inequitable given those who, on a purely financial perspective, could benefit the most from a reduced property tax, would most likely not have the means or access to the funds needed to pay their annual tax levy in advance;
- current cash flow/financial position of the Town was good, eliminating any need to manage cash flow challenges through early payment incentives;
- of 19 Towns/Cities in Alberta surveyed, Camrose was the only community that offered early payment discount and at a rate of 1.5% January 31st.

Based on the findings, a request for decision was brought forward recommending changes to the program. Subsequently, Council repealed Bylaw no. 5.98 through adoption of Bylaw no. 19-16 Prepayment of Tax Bylaw. Updates to the bylaw included a reduction in the prescribed prepayment bonus rates and restriction of the application of the discount to the municipal levy only.

Since the adoption of Bylaw no. 19.16 and the reduced discount rates came into effect the following has been noted;

- operating expense for 2019 is \$3,239
- reduced prescribed rates has resulted in fewer and fewer ratepayers accessing the program as evidenced in the decline in annual expense (\$5,110 – 2017, \$3,257 – 2018),
- it was discovered that system limitations would not enable automation of the prepayment bonus calculation rate on the municipal levy only. As a result, each prepayment bonus requires manual calculation and payment application against the account. This constraint is most likely the reason that discounts were previously applied to requisition amounts levied for school and seniors care.

RECOMMENDATION:

Administration recommends cancellation of the Prepayment of Taxes program by way of repeal of Bylaw no. 19.16

DISCUSSION (OPTIONS / BENEFITS / DISADVANTAGES):

Options include

- cancellation of the program
- reduction in the prescribed prepayment rates or
- remain status quo

Benefits

Currently, the annual operating budget includes an expense provision of \$5,000 to fund the Prepayment of Taxes program. For the most part, this program benefits a few ratepayers. Elimination of the program would result in the provision being re-allocated to another program or service or see a reduction in the municipal requisition, which benefits all ratepayers.

Disadvantages

Elimination of this program will negatively affect those ratepayers who have enjoyed the financial benefit of the prepayment bonus, in particular any who may be holding multiple parcels that have been accessing the program. The backlash from the few may be sharp but most likely short lived and be erroneously communicated by those ratepayers as a tax increase.

FINANCIAL IMPACT:

The budget impact is a reduction of \$5,000. With increased pressure on programs and services combined with reduced provincial funding, although small, a reallocation of the \$5,000 will benefit another budget line item.

STRATEGIC POLICY ALIGNMENT:

COMMUNICATION PLAN:

If repealed, a media release will be issued prior to the year end, that will include details of and encouragement to join our monthly payment plan alternative.

MOTION: Councillor _____

Moves to repeal Bylaw No. 19-16 known as Prepayment of Taxes Bylaw.

Seconded: _____

Barbara Miller

Prepared By:



Approved By: Darryl Drohomerski
Chief Administrative Officer

REQUEST FOR DECISION

TITLE:	2022 Operating Budget and 4 Year Operating Plan
DATE:	March 21, 2022
PRESENTED BY:	Mauricio Reyes, CPA, CMA, CAMP Director of Corporate and Community Services
ATTACHMENT:	Appendix 1 - 2022 Operating Budget Summary Appendix 2 – 4 Year Operating Plan Summary Appendix 3 – Detailed Budget and Plan Appendix 4 – 2022 Tax Increases in Comparable Municipalities

SUMMARY:

The proposed 2022 Operating Budget was presented to Council on March 7, 2022, for direction, review and consideration. Since the budget was first presented, Administration has done the following adjustments to the proposed budget based on new information:

	2022 Budget - Draft		
	Previous Amount	Change	Revised Amount
Investment revenue	\$ 415,000	\$ 60,000	\$ 475,000
Policing contract	\$ 1,459,560	\$ 58,072	\$ 1,517,632
Amortization	\$ 1,608,032	\$ 1,928	\$ 1,609,960

RECOMMENDATION:

Administration is seeking Council adopt the proposed 2022 Operating Budget as presented.

DISCUSSION:

Section 245 of the MGA states that *"Each council must adopt an operating budget for each calendar year."*

MUNICIPAL REVENUES HIGHLIGHTS

Municipal Taxes

In 2021, the municipal requisition remained unchanged from 2020 levels. To meet the municipal requirements in 2022, the municipal requisition needs to increase by 3.2 percent.

User Fees & Rentals

In the 2022 proposed budget, Administration estimates an increase of approximately 18 percent in revenues as municipal operations return to pre-COVID-19 levels especially in the recreation area.

Franchise Fees

As in prior years, Administration has made to changes to the franchise fee rates. In the last three years, franchise fee revenue has been at around \$1.8 million. In 2022, franchise revenue is expected to be between \$1.85 and \$1.9 million due to higher electricity and natural gas costs.

Government Transfers

Operating grants from other levels of government include MSI operating, FCSS grant, policing grants, and other grants. Most of the increase in 2022 relates to the adjustment to the MSI grant as well as approved and pending grants in the CDSP and Economic Development departments.

Investment Revenue

In 2022, Administration took a more active approach to investment reserve funds. Consequently, investment revenue is expected increase every year based on the assumption that investment funds are maintained at or near current levels, and interest rates continue to rise in the next 2 years.

MUNICIPAL EXPENSES HIGHLIGHTS

Personnel

The 2021 operating budget included decreases to salaries and benefits in the recreation area totaling approximately \$313,000 to account for facility closures and restrictions related to COVID-19. Should the pandemic had not occurred, wages and benefits would have amounted to \$7.3 million in 2021.

In 2022, the proposed budget includes salaries and benefits amounting to approximately \$7.49 million. The proposed increase in salaries and benefits is due to the following:

- Adjusting recreation staffing levels to pre-pandemic levels
- New positions being requested in 2022 outlined on page 3 of this report
- Cost of living allowances in 2022

Policing Contract

This expenditure line consists of payments relating to the RCMP contract. In 2021, the Federal government announced that a collective agreement had been reached under the Municipal Policing Services Agreement (MPSA). This agreement resulted in a significant increase in policing costs in 2022 due as the adjustment went back approximately 5 years.

Grants to Organizations & Individuals

These expenses consist of cash and in-kind contributions to the community. Examples include the library requisition, the recreation fee assistance program (RFAP), the contributions to Valley Bus Society to name a few. The increase in 2022 is mostly due to a \$76,800 increase and the addition of the RFAP amounting to \$22,500.

Requisitions

Alberta Education requisitions have been increased by 1.5 percent as per the 2022/23 Provincial budget. Other requisitions have also been adjusted accordingly.

Amortization/Transfers to Reserves

In 2022, the budget for amortization expense has been lowered by approximately \$291,000 to offset increases in other expenditures. This will impact transfers to capital reserves.

Debt Servicing Costs

In 2022, borrowing costs are expected to be slightly higher. These costs are expected to increase in future years due to projected borrowing the fall of 2022.

POSITION REQUESTS

In 2022, Administration is seeking Council approval to add the following positions to the Town's established positions. The costs in brackets represent the incremental costs to the operating budget (wages & benefits) on an ongoing basis.

Fire Chief (\$90,000) – Permanent Full-time

Administration is proposing to increase the scope of the fire chief position from a permanent part-time to a permanent full-time position. This amount is the incremental increase from a part time to full time position.

RCMP Administrative Position (\$58,800) – Permanent Full-time

This position was filled in 2021 and provides further admin support to the Drumheller RCMP detachment.

Corporate & Recreation Administrative Position (\$58,800) – Permanent Full-time

This position will provide support services to the Director of Corporate Services as well as to the Community Development and Social Planning, Recreation Arts & Culture, and Finance departments.

Social Equity Coordinator (\$53,000) – Permanent Full-time

This position was created as a temporary position in 2021 to provide additional support in the Community Development and Social Planning department. Administration is seeking the position to become a permanent position in 2022.

Compliance Officer Position (\$37,400) – Permanent Part-time

This position will provide support to the bylaw enforcement department. This position is expected to work approximately 30 hours per week.

Airport Manager Position (\$52,200) – Permanent Part-time

This position will be responsible for managing operations at the Drumheller Municipal Airport. Hours will vary depending on the season as the demand for services increases in the summer and it slows down in the winter.

The following positions do not impact the tax operating budget. Instead, these positions are being funded from the capital budget approved by Council in 2022:

Capital Project Manager (\$119,000) – Permanent Full-time

This position will manage capital projects identified in the annual capital budget. Administration proposes to fund this position using transfers from capital projects. This will have no impact to the tax operating budget.

Capital Project Manager (\$110,000) – Contract

This position will manage capital projects identified in the annual capital budget. Administration proposes to fund this position using transfers from capital projects. This will have no impact to the tax operating budget. This position is expected to run for approximately 3 years.

Finally, other position changes include converting the Marketing and Social Media Coordinator from temporary to permanent position. This change has minimal impact to the operating budget as the position was being funded by the BCF marketing position. This position has now been moved from BCF to Communications.

COMPARABLE MUNICIPAL REQUISITIONS

In 2022, Administration conducted research on the municipal requisitions in comparable municipalities. The range of expected tax increases is between 1.72% and 4.9%. The increase in the municipal requisition is recommending is slightly below the median of this range. A detailed listing can be found in appendix 4.

4 YEAR OPERATING PLAN

Administration has prepared the 4 Year Operating Plan (“the Operating Plan”) for years starting 2022 and ending in 2025. The Operating Plan provides Council with a forecast of operating expenditures coming up in the next four years (including 2022) based on the current and future needs of the organization and the community as a whole. By looking at the Operating Plan, Council can take a long-term view before the 2022 Operating Budget is approved.

It is essential to know that the Operating Plan evolves as needs of the community and the organization evolve over time.

FINANCIAL IMPACT:

The tax supported operating budget reflects a municipal requisition of \$9,273,404.

STRATEGIC POLICY ALIGNMENT:

Once adopted, the 2022 operating budget will ensure fiscal accountability and provide Administration with the legal authority to carry out strategic initiatives identified for 2022.

COMMUNICATION STRATEGY:

Communication of the adopted budget will include a media release, distribution on social media platforms, and a copy will be uploaded to the Town website at www.drumheller.ca.

COUNCIL MOTION:

MOTION:
Councillor _____

Moves that Council adopt the 2022 Tax Supported Operating Budget having a municipal requisition of \$9,273,404 as presented.

Seconded:
Councillor _____

Mauricio Reyes

Prepared by:
Mauricio Reyes, CPA, CMA, CAMP
Director of Corporate & Community Services




Approved By:
Darryl E. Drohomerski, C.E.T.
Chief Administrative Officer


Town of Drumheller
 2022 Tax Supported Operating Budget - Condensed


	2021 Budget	2022 Proposed Budget	Increase / (Decrease)
REVENUES			
Net Municipal Taxes	\$ 9,005,330	\$ 9,217,404	\$ 212,074
User Fees, Rentals, Licenses and Fines	\$ 1,671,560	\$ 1,826,350	\$ 154,790
Franchise Fees	\$ 1,863,545	\$ 1,863,545	\$ -
Government Transfers	\$ 788,170	\$ 1,170,056	\$ 381,886
Investment Revenue	\$ 415,000	\$ 475,000	\$ 60,000
Other Revenue & Internal Transfers	\$ 835,190	\$ 949,873	\$ 114,683
Transfers from reserves	\$ -	\$ 202,516	\$ 202,516
	\$ 14,578,795	\$ 15,704,744	\$ 1,125,949
EXPENSES			
Salaries, wages & benefits	\$ 5,392,961	\$ 5,774,882	\$ 381,921
Policing Contract	\$ 1,355,685	\$ 1,517,632	\$ 161,947
Professional fees	\$ 659,383	\$ 726,575	\$ 67,192
Contracted & general Services	\$ 2,703,407	\$ 3,155,352	\$ 451,945
Utilities	\$ 1,212,085	\$ 1,292,040	\$ 79,955
Materials & goods	\$ 688,626	\$ 750,530	\$ 61,904
Grants to Organizations & Individuals	\$ 422,140	\$ 575,090	\$ 152,950
Debt Servicing Costs	\$ 160,210	\$ 171,393	\$ 11,183
Amortization	\$ 1,899,258	\$ 1,609,960	\$ (289,298)
Other Expenses	\$ 85,040	\$ 131,290	\$ 46,250
Total Expenses	\$ 14,578,795	\$ 15,704,744	\$ 1,125,949
	\$ -	\$ -	\$ -


Town of Drumheller
4 Year Operating Plan Summary


Departments	2022 Proposed Budget	2023 Financial Plan	2024 Financial Plan	2025 Financial Plan
0001 General Municipal Revenues	\$ (12,323,032)	\$ (12,639,666)	\$ (12,953,616)	\$ (13,275,244)
1101 Legislative	\$ 394,606	\$ 388,499	\$ 381,781	\$ 406,427
1201 General Administration	\$ 913,040	\$ 1,003,327	\$ 1,036,128	\$ 1,059,061
1202 Town Hall	\$ 157,740	\$ 154,365	\$ 159,455	\$ 166,745
1203 Computer Services	\$ 260,160	\$ 259,485	\$ 260,010	\$ 260,535
1204 Communications/Public Relations	\$ 209,454	\$ 212,421	\$ 216,966	\$ 220,609
2101 Police Services	\$ 1,510,794	\$ 1,609,076	\$ 1,672,977	\$ 1,731,882
2301 Fire Protection	\$ 484,775	\$ 519,395	\$ 539,020	\$ 554,365
2401 Disaster Services - Risk Management	\$ 136,000	\$ 295,641	\$ 291,691	\$ 288,270
2601 Safety Codes - Drumheller	\$ 10,219	\$ 10,232	\$ 10,817	\$ 11,414
2602 Safety Codes - Palliser	\$ 5,363	\$ 5,421	\$ 6,932	\$ 8,475
2603 Development Permits	\$ 58,465	\$ 59,471	\$ 60,844	\$ 62,260
2610 Animal Control	\$ 12,900	\$ 12,650	\$ 12,650	\$ 12,650
2611 Weed Control	\$ 28,100	\$ 28,135	\$ 28,175	\$ 28,195
2612 Mosquito Control	\$ 47,600	\$ 47,625	\$ 47,625	\$ 47,625
3101 Engineering Administration	\$ 510,380	\$ 515,498	\$ 520,717	\$ 526,038
3102 Workshop and Yards	\$ 521,828	\$ 530,899	\$ 545,194	\$ 558,952
3202 Roads and Streets	\$ 1,055,770	\$ 893,530	\$ 917,734	\$ 964,975
3203 Street Lighting	\$ 500,820	\$ 515,270	\$ 535,180	\$ 570,250
3204 Traffic Services	\$ 49,230	\$ 49,605	\$ 49,815	\$ 49,815
3301 Airport	\$ 122,776	\$ 140,612	\$ 141,191	\$ 141,992
4301 Garbage Collection	\$ 255,310	\$ 256,510	\$ 256,760	\$ 252,760
5101 FCSS Administration	\$ (30,616)	\$ (25,602)	\$ (20,901)	\$ (18,127)
5103 Seniors Services	\$ 62,923	\$ 72,719	\$ 73,437	\$ 74,477
5105 Seasonal FCSS Programs	\$ 12,065	\$ 12,200	\$ 12,200	\$ 12,200
5106 Youth Services	\$ 34,399	\$ 64,826	\$ 68,528	\$ 70,743
5121 Indirect Programs	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
5303 Non-FCSS Programs - Community Social Services	\$ 112,576	\$ 132,556	\$ 133,804	\$ 135,077
5601 Cemetery	\$ 2,560	\$ 1,075	\$ (1,464)	\$ (1,169)
6101 Municipal Planning	\$ 118,500	\$ 123,500	\$ 128,500	\$ 133,500
6201 Economic Development	\$ 261,506	\$ 217,210	\$ 220,429	\$ 224,202
6202 Valley Bus Society	\$ 76,775	\$ 76,775	\$ 76,775	\$ 76,775
6204 Tourism	\$ 108,854	\$ 186,351	\$ 187,966	\$ 189,590
6601 Subdivisions and Developments	\$ 12,700	\$ 12,700	\$ 12,700	\$ 12,700
6602 Land Rentals	\$ (26,500)	\$ (26,500)	\$ (26,500)	\$ (26,500)
6701 Public Housing	\$ 92,225	\$ 95,505	\$ 95,795	\$ 96,085
6902 Tourist Info / DRCDT	\$ 7,500	\$ 7,650	\$ 7,810	\$ 7,970
6904 Old Cells	\$ 5,350	\$ 5,460	\$ 5,760	\$ 6,160
6905 RCMP Building	\$ 50,865	\$ 51,645	\$ 54,895	\$ 58,075
7201 Recreation Administration	\$ 325,170	\$ 325,220	\$ 325,280	\$ 325,850
7202 Aquaplex	\$ 686,407	\$ 731,104	\$ 746,546	\$ 769,682
7203 Arena	\$ 512,945	\$ 397,744	\$ 414,016	\$ 427,888
7204 Parks and Playgrounds	\$ 555,651	\$ 560,103	\$ 568,375	\$ 576,430
7205 Seasonal Recreation Programs	\$ 23,487	\$ 20,342	\$ 21,311	\$ 22,046
7206 Curling Club	\$ 19,680	\$ 29,220	\$ 30,610	\$ 32,080
7402 Library	\$ 364,200	\$ 398,340	\$ 427,195	\$ 456,205
7404 Community Facility	\$ 1,432,661	\$ 1,341,653	\$ 1,358,767	\$ 1,371,084
7411 Community Events	\$ 225,819	\$ 290,203	\$ 310,120	\$ 288,926
Total Tax Supported	\$ -	\$ -	\$ -	\$ -


 DRUMHELLER VALLEY	OPERATING BUDGET 2022								v.Mar21
	2019	2020	2021	2021	2022	2023	2024	2025	
	YTD Actuals	YTD Actuals	YTD Actuals	Budget	Proposed	Financial	Financial	Financial	
					Budget	Plan	Plan	Plan	
0001 General Municipal Revenues									
1-111 Residential	(5,541,010)	(5,498,061)	(5,551,204)	(5,688,195)	(5,728,843)	(5,814,775)	(5,902,775)	(5,992,775)	
1-112 Commercial	(2,407,381)	(2,459,790)	(2,430,457)	(2,465,940)	(2,508,232)	(2,545,852)	(2,584,040)	(2,622,800)	
1-113 Industrial	(30,653)	(33,144)	(39,576)	(31,250)	(40,842)	(41,455)	(42,077)	(42,708)	
1-114 Linear	(439,806)	(428,831)	(435,028)	(408,660)	(448,949)	(455,683)	(462,518)	(469,456)	
1-116 Farmland	(11,385)	(11,651)	(12,028)	(11,570)	(12,413)	(12,599)	(12,788)	(12,970)	
1-117 Grants: Property Tax Residential	(68,813)	(69,833)	(72,734)	(70,150)	(75,061)	(76,187)	(77,330)	(78,490)	
1-118 Grants: Property Tax Non-Residen	(388,278)	(378,686)	(390,566)	(329,565)	(403,064)	(409,110)	(415,247)	(421,476)	
1-119 DI Properties Requisition	(2,864)	(2,671)	(2,655)	(3,000)					
1-511 Penalties	(149,619)	(119,020)	(154,597)	(145,000)	(155,000)	(155,000)	(155,000)	(155,000)	
1-521 License (specify)	(130,989)	(118,381)	(124,228)	(129,500)	(125,000)	(125,200)	(125,200)	(125,200)	
1-541 Franchise Tax: Electrical/Gas	(1,784,107)	(1,801,955)	(1,805,350)	(1,863,545)	(1,863,545)	(1,956,722)	(2,054,558)	(2,157,286)	
1-551 Interest on Investments	(469,960)	(591,027)	(493,037)	(415,000)	(475,000)	(510,000)	(535,000)	(560,000)	
1-941 Drawn from Operating Reserve					(50,000)	(50,000)	(50,000)	(50,000)	
1-961 Transfer from (specify departmen	(288,720)	(288,750)	(288,750)	(288,750)	(311,633)	(336,633)	(361,633)	(386,633)	
1-962 Transfer from (specify departmen	(123,750)	(123,750)	(123,750)	(123,750)	(123,750)	(148,750)	(173,750)	(198,750)	
1-991 Other Income	(2,730)	(1,190)	(2,555)	(1,700)	(1,700)	(1,700)	(1,700)	(1,700)	
1-992 Contributions: Community Organi	(16,832)	(15,901)							
Total 0001 General Municipal Revenue	(11,856,897)	(11,942,641)	(11,926,515)	(11,975,575)	(12,323,032)	(12,639,666)	(12,953,616)	(13,275,244)	
1101 Legislative									
1-843 Conditional Programs			(15,964)						
1-991 Other Income		(144)							
2-111 Salaries	49,745	31,158	46,473	39,250	42,743	43,598	44,470	45,359	
2-151 Payroll Benefits	47,073	39,781	47,437	45,625	48,216	49,180	50,164	51,167	
2-152 Wellness Program		87	192						
2-171 Council Wages	193,643	185,807	201,897	210,840	208,577	212,416	216,332	220,326	
2-214 Conventions/Registrations	8,296	1,027	4,350	5,000	10,125	10,300	10,300	10,300	
2-217 Travel and Subsistence	18,975	2,203	3,769	9,000	17,500	17,850	17,850	17,850	
2-221 Advertising and Promotion	6,285	4,735	6,073	9,450	6,550	6,700	6,700	6,700	
2-272 Insurance and Bond Premiums	525	525	525	540	540	550	560	570	
2-291 Other General Services		52	13,161	25,055	55	55	55	25,055	
2-295 Project: (specify)	3,452	862	721	2,650	2,700	2,700	2,700	2,700	
2-296 Project: (specify)	4,343		2,580	5,000	5,000	5,000	5,000	5,000	
2-515 Stationery, Office Supplies	1,569	702	1,608	1,250	1,350	1,400	1,400	1,400	
2-771 Grant: (specify) individuals, comm		500			51,250	38,750	26,250	20,000	
Total 1101 Legislative	333,906	267,295	312,822	353,660	394,606	388,499	381,781	406,427	
1201 General Administration									
1-431 Sale of Service	(24,870)	(22,744)	(29,150)	(20,000)	(28,000)	(30,000)	(33,000)	(36,000)	
1-446 Developers Agreements	(10,632)	(5,490)	(14,805)						
1-843 Conditional Programs	(258,647)	(75,655)	(257,145)	(63,430)	(302,145)	(272,145)	(257,145)	(257,145)	
1-961 Transfer from (specify departmen	(1,200)	(1,200)	(1,200)	(1,200)	(1,200)	(1,200)	(1,200)	(1,200)	
1-991 Other Income	(17,679)	(14,168)	(16,803)	(7,000)	(17,000)	(17,000)	(17,000)	(17,000)	
2-111 Salaries	461,184	477,884	534,596	563,830	591,905	634,770	647,466	660,415	
2-151 Payroll Benefits	106,260	82,664	105,413	119,925	123,660	133,252	135,917	138,636	
2-152 Wellness Program	1,078	867	2,222	1,500	2,500	2,500	2,500	2,500	
2-214 Conventions/Registrations	681	697	698	5,070	6,175	6,210	6,210	6,210	
2-215 Postage	10,940	9,881	9,034	9,250	9,500	9,500	9,500	9,500	
2-216 Telephone	20,674	11,790	10,345	13,620	11,200	12,405	11,610	11,820	
2-217 Travel and Subsistence	5,888	799	10,077	5,800	7,800	7,950	7,950	7,950	
2-218 Meeting Expense	3,283	3,358	3,311	3,880	3,930	3,930	3,930	3,930	
2-221 Advertising and Promotion	1,112	2,739	4,769	1,500	3,500	3,500	3,500	3,500	
2-222 Municipal Membership Fees	15,735	17,417	18,593	15,980	20,985	20,985	20,985	20,985	
2-223 Printing and Binding	5,721	7,852	4,844	8,000	8,150	8,150	8,150	8,150	
2-231 Accounting and Audit	26,400	36,351	36,200	29,000	35,000	35,000	35,000	35,000	
2-232 Assessors	112,540	97,988	94,065	94,750	94,625	95,810	96,990	96,990	
2-234 Education	2,797	4,504	7,517	7,075	21,550	15,000	15,000	15,000	
2-237 Legal and Collection	36,008	33,702	29,569	30,000	30,000	30,000	30,000	30,000	
2-238 Medical	5,242	5,242	5,544	5,200	5,200	5,200	5,200	5,200	
2-239 Other Professional	56,506	57,680	45,529	23,700	25,400	27,900	22,900	22,900	
2-252 Repairs: Equipment	2,970		647	3,500	3,675	3,700	3,725	3,750	
2-262 Rental/Lease: Equipment/Furnish	3,905	7,763	6,744	6,355	6,505	6,505	6,505	6,505	
2-272 Insurance and Bond Premiums	1,350	1,465	2,069	1,350	1,350	1,380	1,410	1,440	
2-291 Other General Services	9,749	2,888	10,671	11,750	17,850	17,850	17,850	17,850	
2-295 Project: (specify)	6,000	75,563	500	7,500	12,500	12,500	12,500	12,500	
2-515 Stationery, Office Supplies	17,492	15,822	19,079	19,250	19,250	19,750	19,750	19,750	
2-519 Other General Supplies	2,312	4,738	3,503	2,500	2,500	2,500	2,500	2,500	
2-761 Contributed to Capital Reserves	75,132		20,295						
2-812 Penalties, Interest, Overdraft	12,718	5,217	3,641	15,500	8,000	8,500	8,500	8,500	
2-813 POS - Over/Short	(78)		660						


	OPERATING BUDGET 2022								v.Mar21
	2019	2020	2021	2021	2022	2023	2024	2025	
	YTD Actuals	YTD Actuals	YTD Actuals	Budget	Proposed	Financial	Financial	Financial	
					Budget	Plan	Plan	Plan	
2-911 Rebates	28,589	34,545	12,772	15,350	15,675	15,925	15,925	15,925	
2-912 Discounts	3,239								
2-926 Uncollectable Accounts	26,619	91,865	77,812		50,000	60,000	70,000	80,000	
2-930 Amortization Expense	123,303	135,865		128,000	118,000	118,000	118,000	118,000	
2-961 Transfer to (specify department)	4,980	5,000	5,000	5,000	5,000	5,000	5,000	5,000	
2-969 Transfer to BCF	1,665								
Total 1201 General Administration	878,966	1,112,889	766,616	1,062,505	913,040	1,003,327	1,036,128	1,059,061	
1202 Town Hall									
1-991 Other Income		(57)							
2-111 Salaries	19,796	23,397	19,193	13,375					
2-151 Payroll Benefits	4,230	4,056	3,787	3,020					
2-152 Wellness Program	53		150	75	75	75	75	75	
2-216 Telephone	1,893	1,739	4,808	1,780	1,500	1,530	1,560	1,590	
2-241 Janitorial Services	29,751	20,695	18,633	33,750	29,850	29,850	29,850	29,850	
2-251 Repairs: Buildings	3,026	37,503	36,094	16,650	40,000	40,000	40,000	40,000	
2-252 Repairs: Equipment	2,118	433	667	1,600	2,900	1,400	1,400	3,900	
2-253 Repairs: Other	4,638	11,251	7,061	5,150	5,150	5,150	5,150	5,150	
2-272 Insurance and Bond Premiums	6,089	7,233	7,332	7,190	7,500	7,650	7,800	7,960	
2-291 Other General Services	10,021	11,160	7,786	10,625	13,245	9,795	9,845	9,895	
2-511 Safety Materials, Clothing & Shoes	768	444	847	825	850	875	875	875	
2-518 Janitorial Supplies	13	56	290	200	225	225	225	225	
2-519 Other General Supplies	2,334	2,528	814	2,000	2,000	2,000	2,000	2,000	
2-521 Fuel Oil Grease	1,079	997	737	1,000	1,050	1,100	1,160	1,160	
2-531 Chemicals and Salts	31	671		750	750	750	750	750	
2-541 Utilities: Electricity	29,059	23,987	26,592	25,940	27,765	28,235	30,710	32,750	
2-542 Utilities: Gas	16,609	19,165	13,054	18,790	22,680	23,490	25,770	28,230	
2-543 Utilities: Water and Sewer	1,651	2,095	1,827	2,040	2,200	2,240	2,285	2,335	
Total 1202 Town Hall	133,159	167,353	149,672	144,760	157,740	154,365	159,455	166,745	
1203 Computer Services									
1-451 Custom Work	(1,395)	(435)	(300)						
1-961 Transfer from (specify department)	(1,200)	(1,200)	(1,200)	(1,200)	(1,200)	(1,200)	(1,200)	(1,200)	
1-963 Transfer from (specify department)	(8,000)	(8,000)	(8,000)	(8,000)	(12,000)	(12,000)	(12,000)	(12,000)	
1-964 Transfer from (specify department)	(8,000)	(8,000)	(8,000)	(8,000)	(8,000)	(8,000)	(8,000)	(8,000)	
1-991 Other Income	(352)	(197)							
2-226 Internet	21,482	27,912	34,275	23,780	27,280	27,580	27,580	27,580	
2-227 Software and Upgrades	70,210	71,804	131,541	87,530	80,670	81,195	81,720	82,245	
2-234 Education		9,836	1,613	6,000	6,000	6,000	6,000	6,000	
2-252 Repairs: Equipment	11,231	11,792	23,501	11,700	11,700	11,700	11,700	11,700	
2-275 Software Support/Upgrades	96,786	147,550	170,827	111,710	132,210	132,210	132,210	132,210	
2-291 Other General Services			4,843						
2-515 Stationery, Office Supplies	1,449	375		2,000	2,000	2,000	2,000	2,000	
2-519 Other General Supplies	27,827	16,805	17,254	26,500	21,500	20,000	20,000	20,000	
Total 1203 Computer Services	210,038	268,242	366,354	252,020	260,160	259,485	260,010	260,535	
1204 Communications/Public Relations									
1-991 Other Income	(521)	(2,228)							
2-111 Salaries	71,668	62,179	74,384	71,900	117,608	119,960	122,359	124,806	
2-151 Payroll Benefits	23,163	12,514	15,282	17,215	26,021	26,561	27,092	27,633	
2-152 Wellness Program		259	500	500	1,000	1,000	1,000	1,000	
2-214 Conventions/Registrations				1,600	1,600	1,600	1,600	1,600	
2-216 Telephone	432	527	1,762	565	1,875	890	1,905	1,920	
2-217 Travel and Subsistence	1,385			1,200	1,300	1,300	1,300	1,300	
2-218 Meeting Expense	93			300	300	300	300	300	
2-221 Advertising and Promotion	29,867	36,762	41,590	32,000	38,400	39,380	39,900	40,460	
2-222 Municipal Membership Fees	73		175		350	350	350	350	
2-227 Software and Upgrades					13,200	13,280	13,360	13,440	
2-234 Education	1,659	50	1,550	1,050	1,100	1,100	1,100	1,100	
2-239 Other Professional	8,950	1,500							
2-275 Software Support/Upgrades	2,402	16,793	14,238	15,840					
2-291 Other General Services			150						
2-295 Project: (specify)	203	9,221	19,563	6,000	6,000	6,000	6,000	6,000	
2-515 Stationery, Office Supplies	597	147	167	500	500	500	500	500	
2-519 Other General Supplies		172	40		200	200	200	200	
2-969 Transfer to BCF	1,575								
Total 1204 Communications/Public Relations	141,546	137,896	169,401	148,670	209,454	212,421	216,966	220,609	
2101 Police Services									
1-432 Sale of Information	(19,238)	(11,654)	(11,140)	(12,300)	(12,500)	(12,800)	(12,800)	(12,800)	
1-531 Fines: Own	(159,174)	(116,271)	(106,131)	(141,500)	(142,000)	(142,500)	(142,500)	(142,500)	
1-843 Conditional Programs	(363,856)	(363,856)	(363,856)	(364,232)	(364,232)	(364,232)	(364,232)	(364,232)	
1-961 Transfer from (specify department)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	

	OPERATING BUDGET 2022								v.Mar21
	2019	2020	2021	2021	2022	2023	2024	2025	
	YTD Actuals	YTD Actuals	YTD Actuals	Budget	Proposed	Financial	Financial	Financial	
					Budget	Plan	Plan	Plan	
1-962 Transfer from (specify departmen	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	
1-963 Transfer from (specify departmen	(16,980)	(17,000)	(17,000)	(17,000)	(17,000)	(17,000)	(17,000)	(17,000)	
1-964 Transfer from (specify departmen	(1,200)	(1,200)	(1,200)	(1,200)	(1,200)	(1,200)	(1,200)	(1,200)	
1-965 Transfer from (specify departmen	(800)	(800)	(800)	(800)	(800)	(800)	(800)	(800)	
1-966 Transfer from (specify departmen	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)	
1-991 Other Income	(188)	(814)							
2-111 Salaries	281,173	255,886	265,276	277,095	367,278	396,389	404,316	412,402	
2-151 Payroll Benefits	61,066	45,398	48,087	66,520	77,066	82,982	84,641	86,335	
2-152 Wellness Program	1,722	1,665	1,062	1,500	1,500	1,500	1,500	1,500	
2-212 Communication System	1,424	2,338	10,667	3,400	3,400	3,400	3,400	3,400	
2-214 Conventions/Registrations				250	250	250	250	250	
2-215 Postage	141	205	166	100	200	200	200	200	
2-216 Telephone	4,191	3,675	4,906	2,190	3,850	4,880	4,915	3,950	
2-217 Travel and Subsistence	2,533	457		1,500	4,600	4,625	4,625	4,625	
2-222 Municipal Membership Fees	100	100	100	125	125	125	125	125	
2-234 Education	5,284	1,267	3,980	1,000	4,500	8,000	11,500	11,500	
2-239 Other Professional			8,916		10,000	10,000	10,000	10,000	
2-252 Repairs: Equipment	2,716	7,003	3,530	3,800	3,800	3,800	3,800	3,800	
2-272 Insurance and Bond Premiums	4,311	4,864	4,353	5,000	4,500	4,590	4,680	4,770	
2-275 Software Support/Upgrades	2,048	3,409	4,669	2,825	2,825	2,875	2,875	2,875	
2-291 Other General Services	915	1,399	185		4,500	4,500	4,500	4,500	
2-333 Police Services	1,335,000	1,415,990	1,440,852	1,355,685	1,517,632	1,582,072	1,632,072	1,682,072	
2-511 Safety Materials, Clothing & Shoes	2,815	2,829	1,777	3,250	12,750	7,250	7,500	7,500	
2-515 Stationery, Office Supplies	3,673	1,530	503	1,800	1,800	1,800	1,800	1,800	
2-519 Other General Supplies	6,501	1,262	4	8,750	750	750	750	750	
2-521 Fuel Oil Grease	6,065	3,972	7,918	7,000	7,400	7,820	8,260	8,260	
2-771 Grant: (specify) individuals, comm	1,346	839	1,472	1,000	800	800	800	800	
2-926 Uncollectable Accounts	(1,479)								
2-930 Amortization Expense	34,013	34,013		34,000	34,000	34,000	34,000	34,000	
2-969 Transfer to BCF	340								
Total 2101 Police Services	1,179,462	1,261,506	1,293,296	1,224,758	1,510,794	1,609,076	1,672,977	1,731,882	
2301 Fire Protection									
1-351 (specify) [fire, road, utility, etc]	(9,016)	(14,915)	(18,015)	(1,500)	(18,000)	(18,000)	(18,000)	(18,000)	
1-431 Sale of Service	(29,151)	(19,433)	(10,585)	(28,000)	(15,000)	(22,000)	(29,000)	(29,000)	
1-461 Fire	(2,400)	(1,000)	(1,300)	(500)	(1,500)	(2,000)	(2,500)	(2,500)	
1-591 Gifts/General Donations			(487)						
1-991 Other Income	(9,732)	(1,999)							
1-993 Gain (Loss) on Disposal of Asset		(11,500)	(4,845)						
2-111 Salaries	188,757	190,737	198,721	201,120	200,410	239,410	251,410	263,410	
2-151 Payroll Benefits	17,737	17,810	17,275	11,140	11,365	11,535	11,705	11,705	
2-152 Wellness Program	217	213	215						
2-212 Communication System	7,403	11,268	13,699	11,225	13,125	14,175	15,325	15,325	
2-215 Postage	61	15	187	50	100	125	150	150	
2-216 Telephone	4,491	4,830	4,886	3,530	5,300	5,370	5,445	5,520	
2-217 Travel and Subsistence	1,214	477	544	1,500	2,300	3,050	4,050	4,050	
2-222 Municipal Membership Fees	4,046	4,132	4,191	4,020	4,150	4,300	4,400	4,400	
2-234 Education	4,634	2,500	2,958	5,500	12,000	9,500	10,500	10,500	
2-241 Janitorial Services	3,600	3,600	3,750	3,600	4,100	4,250	4,500	4,500	
2-249 Contracted Service (Specify)	20,076	20,274	20,913	20,915	20,915	21,915	21,915	21,915	
2-251 Repairs: Buildings	13,254	3,426	3,985	5,000	5,000	5,000	5,000	5,000	
2-252 Repairs: Equipment	12,953	19,621	17,035	10,250	15,500	18,000	20,500	20,500	
2-253 Repairs: Other	562	92	3,108	11,250	2,250	2,250	2,250	2,250	
2-254 Repairs: Structures		266							
2-272 Insurance and Bond Premiums	23,162	21,425	22,828	22,015	24,720	25,210	25,710	26,220	
2-291 Other General Services	5,658	8,422	14,937	8,630	12,325	10,540	12,325	12,325	
2-511 Safety Materials, Clothing & Shoes	17,467	12,646	8,623	12,000	13,950	15,900	17,850	17,850	
2-519 Other General Supplies	8,442	9,953	6,245	10,650	11,550	8,950	9,850	9,850	
2-521 Fuel Oil Grease	4,784	7,471	8,276	6,000	6,300	6,800	7,550	7,550	
2-524 Consumable, Small Tools	176	568	704	750	1,000	1,350	1,850	1,850	
2-541 Utilities: Electricity	16,020	15,476	16,246	16,265	18,435	18,835	20,060	21,390	
2-542 Utilities: Gas	12,347	12,193	10,373	12,205	13,880	14,320	15,550	16,960	
2-543 Utilities: Water and Sewer	466	475	485	610	600	610	625	645	
2-926 Uncollectable Accounts		105	(105)						
2-930 Amortization Expense	48,198	119,074		48,000	120,000	120,000	120,000	120,000	
2-969 Transfer to BCF	1,200								
Total 2301 Fire Protection	366,626	438,222	344,847	396,225	484,775	519,395	539,020	554,365	
2401 Disaster Services - Risk Management									
1-831 Wage Subsidies			(6,300)						
1-843 Conditional Programs	(48,799)	(827,669)	3,797						

 DRUMHELLER VALLEY	OPERATING BUDGET 2022								v.Mar21
	2019	2020	2021	2021	2022	2023	2024	2025	
	YTD Actuals	YTD Actuals	YTD Actuals	Budget	Proposed	Financial	Financial	Financial	
					Budget	Plan	Plan	Plan	
1-941 Drawn from Operating Reserve		(1,031,764)							
1-991 Other Income	(47)	(9,849)							
2-111 Salaries	27,488	860,698	42,761	5,840	60,983	62,203	63,447	64,716	
2-151 Payroll Benefits	4,761	122,687	6,099	1,240	11,057	11,278	11,504	11,734	
2-152 Wellness Program	24	24	61						
2-214 Conventions/Registrations		700							
2-216 Telephone				180					
2-217 Travel and Subsistence	456	1,483	22	1,500	1,500	1,500	1,500	1,500	
2-221 Advertising and Promotion		1,005							
2-222 Municipal Membership Fees	48	292	243						
2-226 Internet				740	760	780	780	780	
2-234 Education	13,202	3,818	14,583	7,700	10,200	11,200	12,700	12,700	
2-239 Other Professional	6,512			3,000	3,100	3,100	3,100	3,100	
2-252 Repairs: Equipment	84		647						
2-272 Insurance and Bond Premiums			3,891		4,000	4,080	4,160	4,240	
2-291 Other General Services	805	172	14	250	250	250	250	250	
2-295 Project: (specify)	22,538	1,412,417	10,317						
2-519 Other General Supplies	8,314	362,778	903	4,200	4,250	4,250	4,250	4,250	
2-831 Interest				14,000	39,900	197,000	190,000	185,000	
2-930 Amortization Expense	1,071	1,071							
2-969 Transfer to BCF	1,680								
Total 2401 Disaster Services - Risk Man	38,137	897,863	77,038	38,650	136,000	295,641	291,691	288,270	
2601 Safety Codes - Drumheller									
1-431 Sale of Service	(60)	(10)	(30)						
1-521 License (specify)	(6,272)	(3,543)	(5,667)	(6,150)	(6,150)	(6,150)	(6,150)	(6,150)	
1-522 Permits (specify)	(32,058)	(21,594)	(30,414)	(25,500)	(26,000)	(27,000)	(27,000)	(27,000)	
1-525 Permits (specify)	(45,654)	(23,918)	(46,383)	(48,000)	(49,000)	(50,000)	(50,000)	(50,000)	
1-526 Permits (specify)	(4,307)	(2,505)	(3,098)	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)	
1-991 Other Income	(13)	(72)	(397)						
2-111 Salaries	24,815	14,449	24,520	20,845	22,700	23,154	23,617	24,089	
2-151 Payroll Benefits	3,816	2,666	5,391	5,025	5,493	5,603	5,715	5,830	
2-152 Wellness Program		223	186	200	200	200	200	200	
2-215 Postage	8	3		150	150	150	150	150	
2-216 Telephone	369	362	658	510	650	660	670	680	
2-223 Printing and Binding	819	1,343	671	800	800	800	800	800	
2-234 Education	405	425	75	500	500	500	500	500	
2-239 Other Professional	66,220	16,057	51,049	58,900	59,950	61,350	61,350	61,350	
2-291 Other General Services		750	163	200	200	200	200	200	
2-295 Project: (specify)	3,446	2,107	3,306	3,838	3,876	3,915	3,915	3,915	
2-511 Safety Materials, Clothing & Shoes			45						
2-515 Stationery, Office Supplies	85	251	399	250	250	250	250	250	
2-930 Amortization Expense	1,047	1,047		1,100	1,100	1,100	1,100	1,100	
Total 2601 Safety Codes - Drumheller	12,666	(11,959)	474	8,168	10,219	10,232	10,817	11,414	
2602 Safety Codes - Palliser									
1-431 Sale of Service	(70,438)	(70,438)	(70,438)	(72,350)	(73,800)	(75,275)	(75,275)	(75,275)	
1-521 License (specify)	(116,826)	(87,315)	(74,645)						
1-522 Permits (specify)	(147,103)	(112,031)	(156,168)						
1-525 Permits (specify)	(218,764)	(218,636)	(291,899)						
1-526 Permits (specify)	(11,651)	(16,518)	(17,374)						
1-527 Permits	(3,183)	(3,640)	(2,974)						
1-599 Government Rebates	497,527	438,035	543,164						
1-991 Other Income	(41)	(185)							
2-111 Salaries	63,903	59,744	69,103	56,915	59,491	60,681	61,894	63,132	
2-151 Payroll Benefits	11,314	10,388	13,624	13,085	14,397	14,685	14,978	15,278	
2-152 Wellness Program		743	481	500	500	500	500	500	
2-214 Conventions/Registrations					450	450	450	450	
2-215 Postage	36	55	164	100	100	100	100	100	
2-216 Telephone	1,199	631	74	1,320	250	255	260	265	
2-217 Travel and Subsistence	343			500	500	500	500	500	
2-223 Printing and Binding	1,228	2,014	1,006	1,450	1,500	1,550	1,550	1,550	
2-234 Education	715	325	80	275	275	275	275	275	
2-291 Other General Services			51						
2-515 Stationery, Office Supplies				500	500	500	500	500	
2-961 Transfer to (specify department)	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	
Total 2602 Safety Codes - Palliser	9,459	4,372	15,449	3,495	5,363	5,421	6,932	8,475	
2603 Development Permits									
1-521 License (specify)	(1,800)	(700)	(250)						
1-523 Permits (specify)	(13,569)	(10,870)	(11,283)	(13,250)	(13,500)	(13,750)	(13,750)	(13,750)	
1-524 Permits (specify)	(3,972)	(3,545)	(5,037)	(3,550)	(3,600)	(3,675)	(3,675)	(3,675)	

	OPERATING BUDGET 2022								v.Mar21
	2019	2020	2021	2021	2022	2023	2024	2025	
	YTD Actuals	YTD Actuals	YTD Actuals	Budget	Proposed	Financial	Financial	Financial	
					Budget	Plan	Plan	Plan	
1-991 Other Income	(162)	(146)	(564)						
2-111 Salaries	50,333	19,473	45,332	39,030	44,134	45,017	45,917	46,836	
2-151 Payroll Benefits	6,525	3,384	10,924	9,670	10,681	10,894	11,112	11,334	
2-152 Wellness Program		359	361	500	500	500	500	500	
2-214 Conventions/Registrations				725	725	725	725	725	
2-215 Postage	367	200	483	500	500	500	500	500	
2-216 Telephone	1,419	446	686	400	700	715	730	745	
2-217 Travel and Subsistence	(6)				1,000	1,000	1,000	1,000	
2-218 Meeting Expense	2,247	634		1,200	2,100	2,100	2,100	2,100	
2-221 Advertising and Promotion	10,144	11,499	12,711	10,750	11,600	11,820	12,060	12,320	
2-222 Municipal Membership Fees					425	425	425	425	
2-223 Printing and Binding	1,637	2,685	1,341	1,700	1,700	1,700	1,700	1,700	
2-234 Education	869		5,345	3,000	1,000	1,000	1,000	1,000	
2-239 Other Professional		250	2,750						
2-291 Other General Services	250	6,550							
2-515 Stationery, Office Supplies	752	42	300	500	500	500	500	500	
2-519 Other General Supplies	105		50						
Total 2603 Development Permits	55,139	30,261	63,149	51,175	58,465	59,471	60,844	62,260	
2610 Animal Control									
1-521 License (specify)	(10,536)	(8,757)	(6,629)	(10,650)	(10,900)	(11,150)	(11,150)	(11,150)	
2-215 Postage	245	304	248	300	300	300	300	300	
2-239 Other Professional	3,500	600	140	3,500	3,500	3,500	3,500	3,500	
2-291 Other General Services	1,720	463	509	2,000	2,000	2,000	2,000	2,000	
2-519 Other General Supplies	631	1,350	382	1,000	1,000	1,000	1,000	1,000	
2-961 Transfer to (specify department)	16,980	17,000	17,000	17,000	17,000	17,000	17,000	17,000	
Total 2610 Animal Control	12,540	10,960	11,650	13,150	12,900	12,650	12,650	12,650	
2611 Weed Control									
1-451 Custom Work	(6,887)	(1,081)	(1,901)	(7,000)	(10,000)	(10,000)	(10,000)	(10,000)	
1-991 Other Income		(4)							
2-111 Salaries	1,418	1,200	1,997	1,000	1,025	1,040	1,060	1,060	
2-151 Payroll Benefits	133	243	255						
2-215 Postage		3	14	500	500	500	500	500	
2-234 Education	1,285			1,000	1,000	1,000	1,000	1,000	
2-252 Repairs: Equipment		892	348	500	500	500	500	500	
2-272 Insurance and Bond Premiums	736	869	703	890	800	820	840	860	
2-291 Other General Services	11,437	9,669	8,121	16,500	25,600	25,600	25,600	25,600	
2-511 Safety Materials, Clothing & Shoes	168		219	200	200	200	200	200	
2-519 Other General Supplies	714	268	388	1,350	1,975	1,975	1,975	1,975	
2-521 Fuel Oil Grease	399	505	97	500	500	500	500	500	
2-531 Chemicals and Salts	139								
2-961 Transfer to (specify department)	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	
Total 2611 Weed Control	15,542	18,564	16,241	21,440	28,100	28,135	28,175	28,195	
2612 Mosquito Control									
1-991 Other Income		(10)							
2-111 Salaries	3,343	8,769	831						
2-151 Payroll Benefits	413	1,817	209						
2-215 Postage		107	207						
2-234 Education	612		496	1,000	1,050	1,075	1,075	1,075	
2-242 Contract: (specify)		16,875		20,000	20,000	20,000	20,000	20,000	
2-252 Repairs: Equipment	1,266	29		650	650	650	650	650	
2-291 Other General Services	547	1,148	323	300	300	300	300	300	
2-511 Safety Materials, Clothing & Shoes	64	5	194	250	250	250	250	250	
2-519 Other General Supplies	122	15	576	350	350	350	350	350	
2-531 Chemicals and Salts	(3,245)	21,076	160	25,000	25,000	25,000	25,000	25,000	
Total 2612 Mosquito Control	3,122	49,831	2,996	47,550	47,600	47,625	47,625	47,625	
3101 Engineering Administration									
1-331 Sale to Provincial Government	(8,500)	(8,500)	(8,500)	(8,500)	(8,500)	(8,500)	(8,500)	(8,500)	
1-942 Drawn from Capital Reserve					(152,516)	(233,349)	(238,016)	(242,776)	
1-991 Other Income	(183)	(824)							
1-993 Gain (Loss) on Disposal of Asset	(478)		(3,609)						
2-111 Salaries	284,670	275,188	262,387	286,410	336,722	409,825	418,022	426,382	
2-151 Payroll Benefits	57,191	51,968	63,520	62,685	67,669	80,437	82,046	83,687	
2-152 Wellness Program	763	569	1,810	1,000	1,000	1,000	1,000	1,000	
2-212 Communication System	3,707	6,272	4,663	5,500	7,900	7,900	7,900	7,900	
2-214 Conventions/Registrations	300				1,000	1,000	1,000	1,000	
2-215 Postage	854	102	80	750	775	775	775	775	
2-216 Telephone	6,926	6,755	5,298	4,500	5,400	5,480	5,560	5,640	
2-217 Travel and Subsistence	700		413	1,500	1,500	1,500	1,500	1,500	
2-222 Municipal Membership Fees	872	1,007	1,312	1,225	1,225	1,225	1,225	1,225	

	OPERATING BUDGET 2022								v.Mar21
	2019	2020	2021	2021	2022	2023	2024	2025	
	YTD Actuals	YTD Actuals	YTD Actuals	Budget	Proposed	Financial	Financial	Financial	
					Budget	Plan	Plan	Plan	
2-223 Printing and Binding	410	245	236	900	900	900	900	900	
2-234 Education	108		1,916	1,800	1,800	1,800	1,800	1,800	
2-239 Other Professional	4,874	11,662	10,366	10,000	10,000	10,000	10,000	10,000	
2-291 Other General Services	65	603	24	1,000	2,000	2,000	2,000	2,000	
2-515 Stationery, Office Supplies	813	364	3,509	1,000	1,000	1,000	1,000	1,000	
2-519 Other General Supplies	125	2,165	2,316	150	150	150	150	150	
2-930 Amortization Expense	232,355	246,219	2,311	232,355	232,355	232,355	232,355	232,355	
2-969 Transfer to BCF	105								
2-993 Loss on Disposal of Asset			48,800						
Total 3101 Engineering Administration	585,677	593,795	396,852	602,275	510,380	515,498	520,717	526,038	
3102 Workshop and Yards									
1-422 Programs (Taxable)	(1,200)	(950)	(1,200)	(1,200)	(1,200)	(1,200)	(1,200)	(1,200)	
1-451 Custom Work	(391)	(1,438)	(138)	(500)	(500)	(500)	(500)	(500)	
1-991 Other Income	(107)	(2,916)	50						
2-111 Salaries	112,826	117,279	152,457	284,240	243,927	248,806	253,782	258,858	
2-151 Payroll Benefits	25,649	21,429	35,593	66,360	58,241	59,406	60,594	61,806	
2-152 Wellness Program	500	1,000	562	500	500	500	500	500	
2-212 Communication System			4,361						
2-216 Telephone	1,303	2,300	1,825	1,425	1,650	1,680	1,710	1,740	
2-223 Printing and Binding	532	912	1,331						
2-234 Education	1,163			1,500	1,500	1,500	1,500	1,500	
2-241 Janitorial Services	9,519	6,049	12,225	7,000	7,000	7,000	7,000	7,000	
2-251 Repairs: Buildings	18,339	71,690	46,592	8,050	8,050	8,050	8,050	8,050	
2-252 Repairs: Equipment	13,748	25,890	13,153	12,000	12,000	12,000	12,000	12,000	
2-253 Repairs: Other	8,951	10,064	16,471	10,000	10,000	10,000	10,000	10,000	
2-254 Repairs: Structures	173	2,341	8,389	9,200	1,200	1,200	1,200	1,200	
2-272 Insurance and Bond Premiums	17,897	19,414	20,935	19,940	21,600	22,030	22,470	22,920	
2-291 Other General Services	18,802	17,011	43,935	20,700	20,790	20,937	21,088	21,088	
2-511 Safety Materials, Clothing & Shoes	5,106	10,114	5,113	7,000	7,000	7,000	7,000	7,000	
2-515 Stationery, Office Supplies		4,969	3,264	1,200	1,200	1,200	1,200	1,200	
2-518 Janitorial Supplies	844	1,011	1,257	1,500	1,500	1,500	1,500	1,500	
2-519 Other General Supplies	12,892	7,676	8,302	10,350	5,550	5,550	5,550	5,550	
2-521 Fuel Oil Grease	22,592	26,897	19,200	25,000	25,500	26,000	26,500	26,500	
2-524 Consumable, Small Tools	7,439	1,593	4,203	6,000	6,000	6,000	6,000	6,000	
2-541 Utilities: Electricity	43,760	44,881	37,743	43,110	50,130	51,100	54,990	58,640	
2-542 Utilities: Gas	32,580	34,335	25,164	26,920	29,690	30,510	33,490	36,680	
2-543 Utilities: Water and Sewer	6,077	6,339	6,287	5,710	6,500	6,630	6,770	6,920	
2-961 Transfer to (specify department)	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	
Total 3102 Workshop and Yards	362,994	431,890	471,074	570,005	521,828	530,899	545,194	558,952	
3202 Roads and Streets									
1-441 Sale of Utility			(1,015)						
1-451 Custom Work	(3,889)	(5,502)	(3,137)	(7,500)	(7,500)	(7,500)	(7,500)	(7,500)	
1-991 Other Income	(2,432)	(1,525)	(2,882)						
1-993 Gain (Loss) on Disposal of Asset	(11,617)	(8,789)							
2-111 Salaries	286,858	299,620	249,380	327,805	294,278	300,164	306,167	312,290	
2-151 Payroll Benefits	52,347	54,064	58,833	68,770	66,262	67,587	68,939	70,318	
2-152 Wellness Program	275	764	472	500	500	500	500	500	
2-215 Postage	4	3	3						
2-216 Telephone	322	497	1,098	510	1,200	1,225	1,250	1,275	
2-242 Contract: (specify)	54,441	55,240	55,690	56,500	46,500	46,500	46,500	46,500	
2-252 Repairs: Equipment	73,480	89,958	130,616	77,500	77,500	77,500	77,500	77,500	
2-254 Repairs: Structures	46,882	23,565	62,851	86,600	105,200	100,600	91,500	91,500	
2-272 Insurance and Bond Premiums	13,263	15,213	17,324	15,200	18,000	18,360	18,730	19,100	
2-291 Other General Services	13,618	459,642	7,899	4,400	4,400	4,400	4,400	4,400	
2-511 Safety Materials, Clothing & Shoes	853	267	459	1,500	1,500	1,500	1,500	1,500	
2-519 Other General Supplies	1,684	2,804	1,049	2,450	2,450	2,450	2,450	2,450	
2-521 Fuel Oil Grease	38,483	33,803	42,045	40,000	42,000	44,100	46,310	46,310	
2-531 Chemicals and Salts	7,522	15,254	10,480	15,900	17,000	17,000	17,000	17,000	
2-535 Sand and Gravel	53,853	42,135	26,112	56,000	56,000	56,000	56,000	56,000	
2-926 Uncollectable Accounts	600	1,523	(1,523)						
2-930 Amortization Expense	1,116,312	1,090,756		541,778	330,480	163,144	186,488	225,832	
Total 3202 Roads and Streets	1,742,859	2,169,292	655,754	1,287,913	1,055,770	893,530	917,734	964,975	
3203 Street Lighting									
1-991 Other Income	(1,740)	(483)	(1,633)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	
2-111 Salaries	6,863	10,231	3,949						
2-151 Payroll Benefits	925	1,775	2,637						
2-254 Repairs: Structures	5,863	11,356	10,398	15,200	15,200	15,200	15,200	15,200	
2-291 Other General Services	3,672	5,430		1,600	1,600	1,600	1,600	1,600	
2-519 Other General Supplies	2,298	916	360	300	300	300	300	300	

	OPERATING BUDGET 2022								v.Mar21
	2019	2020	2021	2021	2022	2023	2024	2025	
	YTD Actuals	YTD Actuals	YTD Actuals	Budget	Proposed	Financial	Financial	Financial	
					Budget	Plan	Plan	Plan	
2-541 Utilities: Electricity	436,260	317,478	443,428	450,640	493,720	508,170	528,080	563,150	
Total 3203 Street Lighting	454,141	346,703	459,139	457,740	500,820	515,270	535,180	570,250	
3204 Traffic Services									
1-991 Other Income	(636)	(47)							
2-111 Salaries	16,126	23,860	18,320	8,920	9,140	9,280	9,460	9,460	
2-151 Payroll Benefits	3,288	4,545	4,436	2,010	2,050	2,085	2,115	2,115	
2-152 Wellness Program	35		100	50	50	50	50	50	
2-222 Municipal Membership Fees		2,030							
2-252 Repairs: Equipment				450	450	450	450	450	
2-254 Repairs: Structures	11,146	10,521	15,844	6,900	6,900	6,900	6,900	6,900	
2-272 Insurance and Bond Premiums	30	31	33	30	40	40	40	40	
2-291 Other General Services	16,498	19,500	28,083	20,000	30,000	30,200	30,200	30,200	
2-519 Other General Supplies	468	149	1,470	600	600	600	600	600	
Total 3204 Traffic Services	46,955	60,589	68,286	38,960	49,230	49,605	49,815	49,815	
3205 Bridges									
2-239 Other Professional			11,396						
Total 3205 Bridges			11,396						
3211 Primary/Secondary Highways									
1-331 Sale to Provincial Government		(202,894)	(1,636,433)						
1-451 Custom Work		(6,750)							
2-242 Contract: (specify)		209,644	1,636,433						
Total 3211 Primary/Secondary Highways									
3301 Airport									
1-441 Sale of Utility	(21,936)	(28,973)	(118,997)	(27,000)					
1-444 Sale of Materials					(120,000)	(130,000)	(140,000)	(150,000)	
1-569 Rental: Other	(3,000)	(3,300)	(3,300)	(3,025)	(3,025)	(3,025)	(3,025)	(3,025)	
1-991 Other Income		(26)							
2-111 Salaries	9,102	5,892	6,305		28,000	42,840	43,697	44,571	
2-151 Payroll Benefits	1,459	1,080	1,124		6,776	10,367	10,574	10,786	
2-212 Communication System	164	168	2,626	200	200	200	200	200	
2-216 Telephone			233		500	510	520	530	
2-222 Municipal Membership Fees	200	200	200	250	250	250	250	250	
2-226 Internet	495	660	660	665	670	675	675	675	
2-241 Janitorial Services			350						
2-242 Contract: (specify)		6,620							
2-251 Repairs: Buildings	2,105	394	2,942	2,155	2,155	2,155	2,155	2,155	
2-253 Repairs: Other	138	176	2,406	1,500	1,500	1,500	1,500	1,500	
2-254 Repairs: Structures	1,682	754	10,575	9,200	11,200	11,200	11,200	11,200	
2-272 Insurance and Bond Premiums	6,467	5,820	6,228	6,920	6,500	6,630	6,760	6,900	
2-291 Other General Services	6,905	13,445	21,330	16,500	14,510	14,510	14,510	14,510	
2-512 Goods for Re-Sale	19,563	23,259	110,228	22,000	110,000	119,000	128,000	137,000	
2-518 Janitorial Supplies	178	66	3	500	500	500	500	500	
2-519 Other General Supplies	798	616	2,108						
2-521 Fuel Oil Grease	5								
2-541 Utilities: Electricity	6,149	5,158	7,489	5,875	7,040	7,230	7,550	8,050	
2-542 Utilities: Gas	1,011	1,271	1,586	1,200	1,200	1,240	1,290	1,350	
2-543 Utilities: Water and Sewer	203		60	255	250	255	260	265	
2-812 Penalties, Interest, Overdraft	1,260	1,600	5,198	1,525	1,550	1,575	1,575	1,575	
2-930 Amortization Expense	68,020	67,414		68,000	53,000	53,000	53,000	53,000	
Total 3301 Airport	100,968	102,294	59,354	106,720	122,776	140,612	141,191	141,992	
3701 Storm Sewers									
2-111 Salaries			875						
2-291 Other General Services			1,560						
Total 3701 Storm Sewers			2,435						
4301 Garbage Collection									
1-441 Sale of Utility	(112,393)	(123,926)	(128,367)	(125,700)	(132,400)	(139,400)	(147,400)	(156,400)	
1-991 Other Income	(18)	(62)							
2-111 Salaries	21,583	20,846	17,383						
2-151 Payroll Benefits	4,439	3,562	3,015						
2-214 Conventions/Registrations	575			750					
2-222 Municipal Membership Fees	167,783	154,344	157,319	157,310	157,310	160,510	163,760	163,760	
2-239 Other Professional	214,798	212,841	210,547	213,900	227,400	232,400	237,400	242,400	
2-252 Repairs: Equipment		2,439	2,408	3,000	3,000	3,000	3,000	3,000	
2-926 Uncollectable Accounts		127	(127)						
Total 4301 Garbage Collection	296,767	270,171	262,178	249,260	255,310	256,510	256,760	252,760	
5101 FCSS Administration									
1-751 Other Local Governments		(17,880)	(17,880)		(893)	(893)	(893)	(893)	
1-841 Wage Subsidies		(4,751)							
1-843 Conditional Programs	(234,050)	(220,792)	(247,308)	(234,050)	(236,450)	(234,050)	(234,050)	(234,050)	



OPERATING BUDGET 2022

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	2019	2020	2021	2021	2022	2023	2024	2025
	YTD Actuals	YTD Actuals	YTD Actuals	Budget	Proposed	Financial	Financial	Financial
					Budget	Plan	Plan	Plan
1-991 Other Income	(10,621)	(325)	(100)	(12,592)	(7,884)	(7,884)	(7,884)	(7,884)
2-111 Salaries	112,445	121,980	142,733	142,430	145,479	148,389	151,357	154,384
2-151 Payroll Benefits	27,388	21,012	18,950	33,595	33,482	34,152	34,835	35,532
2-152 Wellness Program	684	500	519	1,100	1,100	1,100	1,100	1,100
2-214 Conventions/Registrations	1,391		459	1,125	1,325	1,337	1,337	1,337
2-215 Postage	77	339	273	100	100	101	101	101
2-216 Telephone	1,427	2,589	2,798	1,600	3,700	2,750	3,800	2,850
2-217 Travel and Subsistence	1,664	177	315	2,000	3,000	3,030	3,030	3,030
2-221 Advertising and Promotion	161	1,750	2,623	2,860	2,860	2,890	2,890	2,890
2-222 Municipal Membership Fees	808	1,522	21	910	910	920	920	920
2-223 Printing and Binding	380	288	236	400	400	404	404	404
2-231 Accounting and Audit	2,250	1,500	1,600	1,250	1,600	1,600	1,600	1,600
2-234 Education	368	1,067	874	1,100	1,100	1,111	1,111	1,111
2-272 Insurance and Bond Premiums	115	63						
2-291 Other General Services	4,212	113	676	80	80	81	81	81
2-295 Project: (specify)			2,770	9,885	16,285	14,905	14,905	14,905
2-296 Project: (specify)					800	800	800	800
2-514 Program Materials		756	163	800	800	810	810	810
2-515 Stationery, Office Supplies	270	21,256	472	375	375	380	380	380
2-519 Other General Supplies	313	657	708	800		20	20	20
2-926 Uncollectable Accounts	(1,716)							
2-961 Transfer to (specify department)	1,200	1,200	1,200	1,200	1,215	2,445	2,445	2,445
2-969 Transfer to BCF	5,314							
Total 5101 FCSS Administration	(85,920)	(66,979)	(87,898)	(45,032)	(30,616)	(25,602)	(20,901)	(18,127)
5103 Seniors Services								
1-751 Other Local Governments					(11,206)	(11,206)	(11,206)	(11,206)
1-991 Other Income	(47)	(142)	(300)	(53,155)	(8,106)			
2-111 Salaries	49,157	38,301	51,496	61,725	53,007	54,067	55,148	56,251
2-151 Payroll Benefits	12,167	9,151	11,993	12,560	12,828	13,085	13,347	13,614
2-152 Wellness Program	144	500	484	500	500	500	500	500
2-214 Conventions/Registrations				300	300	303	303	303
2-215 Postage	57			75	575	76	76	76
2-216 Telephone	322	1,395	915	800	990	2,010	1,030	1,050
2-217 Travel and Subsistence				650	900	917	917	917
2-221 Advertising and Promotion	275	156	141	1,750	1,300	1,341	1,341	1,341
2-222 Municipal Membership Fees				55	55	56	56	56
2-234 Education	56			400	600	610	610	610
2-291 Other General Services		112		80	80	80	80	80
2-295 Project: (specify)	4,235	1,943	6,776	3,800	5,450	5,505	5,505	5,505
2-296 Project: (specify)	1,286	1,115	250	10,106		20	20	20
2-297 Project: (specify)				500	500	500	500	500
2-298 Project (specify)				28,601				
2-514 Program Materials	3,701	5,223	1,679	4,100	4,100	4,145	4,145	4,145
2-515 Stationery, Office Supplies	702	769	172	500	850	505	855	505
2-519 Other General Supplies	108	73	24	200	200	205	210	210
Total 5103 Seniors Services	72,163	58,596	73,630	73,547	62,923	72,719	73,437	74,477
5105 Seasonal FCSS Programs								
1-421 Programs (Taxable)	(11,410)							
1-433 Advertising	(10,816)	75		(3,250)	(6,565)	(6,630)	(6,630)	(6,630)
1-595 Grants: Individuals/Service Organi	(3,400)	(1,000)	(1,500)	(1,000)	(1,330)	(1,330)	(1,330)	(1,330)
1-991 Other Income			(500)		(3,640)	(3,640)	(3,640)	(3,640)
2-111 Salaries		1,169						
2-151 Payroll Benefits		145						
2-217 Travel and Subsistence	243			500	505	510	510	510
2-221 Advertising and Promotion	359	95		200	200	200	200	200
2-222 Municipal Membership Fees			1,000					
2-223 Printing and Binding	11,691	397		1,315	8,550	8,630	8,630	8,630
2-234 Education	4,255	8			4,040	4,080	4,080	4,080
2-291 Other General Services	37	600			40	40	40	40
2-295 Project: (specify)	21,435	6,563	4,458	7,700	10,265	10,340	10,340	10,340
2-514 Program Materials	1,603							
2-515 Stationery, Office Supplies			58					
2-519 Other General Supplies	257	(11)						
2-812 Penalties, Interest, Overdraft	27							
2-926 Uncollectable Accounts		131						
2-969 Transfer to BCF	1,136							
Total 5105 Seasonal FCSS Programs	15,417	8,172	3,516	5,465	12,065	12,200	12,200	12,200
5106 Youth Services								
1-431 Sale of Service	(12)	(7,220)	(150)		(8,000)			




OPERATING BUDGET 2022

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	2019	2020	2021	2021	2022	2023	2024	2025
	YTD Actuals	YTD Actuals	YTD Actuals	Budget	Proposed	Financial	Financial	Financial
					Budget	Plan	Plan	Plan
1-595 Grants: Individuals/Service Organi		(3,630)						
1-751 Other Local Governments					(5,781)	(5,781)	(5,781)	(5,781)
1-843 Conditional Programs					(30,362)			
1-991 Other Income		(299)	(10,781)	(93,563)	(2,850)	(2,500)		
2-111 Salaries		16,901	42,626	47,500	48,690	49,664	50,657	51,670
2-151 Payroll Benefits		1,407	8,215	9,900	9,000	9,180	9,364	9,551
2-152 Wellness Program			418	500	500	500	500	500
2-215 Postage				75	75	76	76	76
2-216 Telephone		329	642	800	1,900	915	930	1,945
2-217 Travel and Subsistence		319		500	750	760	760	760
2-221 Advertising and Promotion				2,000	1,000	510	510	510
2-234 Education		175	25	1,100	1,600	605	605	605
2-291 Other General Services				2,800	1,300	1,305	1,305	1,305
2-295 Project: (specify)				5,200	12,827	7,327	7,327	7,327
2-514 Program Materials		1,125	239	10,511	1,500	1,510	1,520	1,520
2-515 Stationery, Office Supplies				500	250	255	255	255
2-519 Other General Supplies		24,709	70	500	500	500	500	500
2-763 VADIM CONVERTED				34,155				
2-812 Penalties, Interest, Overdraft		3						
2-912 Discounts		630			1,500			
2-926 Uncollectable Accounts		276	(115)					
Total 5106 Youth Services	(12)	34,725	41,189	22,478	34,399	64,826	68,528	70,743
5121 Indirect Programs								
1-991 Other Income	(240)							
2-295 Project: (specify)	27,258							
2-771 Grant: (specify) individuals, comm	24,000	24,000	31,473	30,000	30,000	30,000	30,000	30,000
2-776 Grant: (specify) individuals, comm	32,868							
Total 5121 Indirect Programs	83,886	24,000	31,473	30,000	30,000	30,000	30,000	30,000
5301 Seniors Foundation								
1-111 Residential	(536,866)	(530,375)	(554,007)	(554,230)	(552,979)	(562,979)	(572,979)	(582,979)
2-781 Requisition: (specify)	536,727	530,619	554,230	554,230	552,979	562,979	572,979	582,979
Total 5301 Seniors Foundation	(139)	244	223					
5302 Non-FCSS Programs - CBI								
1-841 Wage Subsidies	(46,867)	(11,202)						
1-991 Other Income	(25)	(115)						
2-111 Salaries	39,615	9,550	34					
2-151 Payroll Benefits	8,479	2,687	3					
2-152 Wellness Program	400							
2-216 Telephone	1,480	32						
2-217 Travel and Subsistence	2,534	58						
2-221 Advertising and Promotion	385	359						
2-234 Education	478	755						
2-291 Other General Services	44							
2-515 Stationery, Office Supplies	345	147						
2-519 Other General Supplies	1,461	4,058						
Total 5302 Non-FCSS Programs - CBI	8,329	6,329	37					
5303 Non-FCSS Programs - Community Soci								
1-831 Wage Subsidies		(100,294)						
1-833 Conditional Programs			(25,223)		(38,801)			
1-841 Wage Subsidies		(52,504)	(10,878)					
1-843 Conditional Programs			(20,601)		(8,105)			
1-991 Other Income		(2,810)	(12,637)					
2-111 Salaries		39,375	41,341	24,500	48,690	49,664	50,657	51,670
2-151 Payroll Benefits		5,245	5,836	5,180	11,783	12,019	12,259	12,504
2-216 Telephone			503	800	500	515	530	545
2-217 Travel and Subsistence		1,082		250	800	800	800	800
2-221 Advertising and Promotion		533	1,547		1,250	1,250	1,250	1,250
2-222 Municipal Membership Fees				1,500	1,500	1,508	1,508	1,508
2-234 Education			299		2,500	1,500	1,500	1,500
2-239 Other Professional		25,000	25,000	25,000	25,000	25,000	25,000	25,000
2-291 Other General Services		16,311	33,076					
2-295 Project: (specify)		84,577	1,253	10,000	28,350	17,050	17,050	17,050
2-296 Project: (specify)			8,000		15,859			
2-514 Program Materials		4,794	10,577					
2-515 Stationery, Office Supplies					200	200	200	200
2-519 Other General Supplies		5,117	3,968		500	500	500	500
2-771 Grant: (specify) individuals, comm					22,500	22,500	22,500	22,500
2-812 Penalties, Interest, Overdraft		43	49		50	50	50	50
Total 5303 Non-FCSS Programs - Comm		26,469	62,110	67,230	112,576	132,556	133,804	135,077

	OPERATING BUDGET 2022								v.Mar21
	2019	2020	2021	2021	2022	2023	2024	2025	
	YTD Actuals	YTD Actuals	YTD Actuals	Budget	Proposed	Financial	Financial	Financial	
					Budget	Plan	Plan	Plan	
5601 Cemetery									
1-443 Sale of Land	(30,150)	(32,119)	(36,465)	(35,000)	(35,800)	(37,800)	(37,800)	(37,800)	
1-841 Wage Subsidies		(4,200)							
1-991 Other Income	(69)	(97)							
1-993 Gain (Loss) on Disposal of Asset			(145)						
2-111 Salaries	33,511	24,038	33,961	15,330	10,699	10,913	11,132	11,355	
2-151 Payroll Benefits	5,480	3,289	6,201	1,355	2,531	2,582	2,634	2,686	
2-152 Wellness Program									
2-239 Other Professional	3,000		2,030	3,000	3,000	3,000	3,000	3,000	
2-252 Repairs: Equipment	739		118	500	500	500	500	500	
2-254 Repairs: Structures	2,288	788	3,678	2,600	7,000	7,000	4,000	4,000	
2-272 Insurance and Bond Premiums	785	921	758	950	950	970	990	1,010	
2-291 Other General Services	5,302	6,717	6,855	6,905	6,930	7,000	7,000	7,000	
2-519 Other General Supplies	234	75	262	3,000	3,000	3,000	3,000	3,000	
2-521 Fuel Oil Grease	1,508	1,575	2,274	1,500	1,650	1,810	1,980	1,980	
2-930 Amortization Expense	2,099	3,299		2,100	2,100	2,100	2,100	2,100	
Total 5601 Cemetery	24,727	4,286	19,527	2,240	2,560	1,075	(1,464)	(1,169)	
6101 Municipal Planning									
2-239 Other Professional					118,500	123,500	128,500	133,500	
2-771 Grant: (specify) individuals, comm	111,723	111,723	115,074	114,125					
2-969 Transfer to BCF	75								
Total 6101 Municipal Planning	111,798	111,723	115,074	114,125	118,500	123,500	128,500	133,500	
6201 Economic Development									
1-444 Sale of Materials		(558)	(3,728)						
1-843 Conditional Programs	(40,000)				(25,000)				
1-991 Other Income	(9,541)	(244)							
2-111 Salaries	84,388	62,397	86,068	86,535	105,743	111,401	113,629	115,902	
2-151 Payroll Benefits	11,701	8,819	11,313	19,365	22,433	23,314	23,780	24,255	
2-152 Wellness Program	84	500	100	500	500	500	500	500	
2-214 Conventions/Registrations	1,297			6,380	6,430	6,500	7,000	7,000	
2-215 Postage					100	100	100	100	
2-216 Telephone	1,711	823	1,329	920	2,450	1,475	1,500	2,525	
2-217 Travel and Subsistence	15,294	4,524		12,100	12,300	12,300	12,300	12,300	
2-221 Advertising and Promotion	1,506	8,084	263	20,400	20,400	20,400	20,400	20,400	
2-222 Municipal Membership Fees	8,870	7,252	526	6,530	6,650	6,720	6,720	6,720	
2-234 Education	565	920	476	1,500	1,500	1,500	1,500	1,500	
2-239 Other Professional	4,575	7,000	14,000		75,000				
2-291 Other General Services		43	35						
2-295 Project: (specify)	47,608	14,581	2,527	16,500	18,000	18,000	18,000	18,000	
2-515 Stationery, Office Supplies	710	110	204						
2-519 Other General Supplies				1,000	1,000	1,000	1,000	1,000	
2-771 Grant: (specify) individuals, comm	7,559	13,815	9,982	10,000	10,000	10,000	10,000	10,000	
2-911 Rebates			4,675	4,000	4,000	4,000	4,000	4,000	
2-969 Transfer to BCF	550								
Total 6201 Economic Development	136,877	128,066	127,770	185,730	261,506	217,210	220,429	224,202	
6202 Valley Bus Society									
1-451 Custom Work	(10,074)	(2,972)	(9,242)	(7,405)	(7,405)	(7,405)	(7,405)	(7,405)	
1-991 Other Income	(2)	(14)							
2-111 Salaries	4,663	797	172						
2-151 Payroll Benefits	1,020	368	14						
2-212 Communication System	270	276							
2-216 Telephone		271							
2-252 Repairs: Equipment	1,301	932	7,786	2,000	2,000	2,000	2,000	2,000	
2-771 Grant: (specify) individuals, comm	79,000	80,580	80,580	80,580	82,180	82,180	82,180	82,180	
Total 6202 Valley Bus Society	76,178	80,238	79,310	75,175	76,775	76,775	76,775	76,775	
6204 Tourism									
1-831 Wage Subsidies			(9,450)						
1-841 Wage Subsidies		(9,885)		(75,700)					
1-843 Conditional Programs	(46,128)	(216,245)	(29,553)	(44,758)					
1-991 Other Income	(41,721)	(56,466)	(127,975)	(40,000)	(115,700)	(40,000)	(40,000)	(40,000)	
1-993 Gain (Loss) on Disposal of Asset	2,500								
2-111 Salaries	12,907	45,891	109,446	92,270	108,694	109,394	110,094	110,794	
2-151 Payroll Benefits	1,226	6,447	19,644	19,000	19,860	20,257	20,662	21,076	
2-152 Wellness Program			500						
2-212 Communication System	477	148							
2-214 Conventions/Registrations				600	600	600	600	600	
2-216 Telephone	567	571	256	640	650	660	670	680	
2-217 Travel and Subsistence				1,000	1,000	1,000	1,000	1,000	
2-221 Advertising and Promotion		5,600		3,850	3,850	3,850	3,850	3,850	

	OPERATING BUDGET 2022								v.Mar21
	2019	2020	2021	2021	2022	2023	2024	2025	
	YTD Actuals	YTD Actuals	YTD Actuals	Budget	Proposed	Financial	Financial	Financial	
					Budget	Plan	Plan	Plan	
2-222 Municipal Membership Fees	4,390	4,470		4,470	4,470	4,470	4,470	4,470	
2-239 Other Professional	13,998	136,245	29,553	44,758					
2-242 Contract: (specify)	57,500	57,500	57,500	57,500	48,980	48,980	48,980	48,980	
2-275 Software Support/Upgrades	331								
2-291 Other General Services	5,995	9,450		6,680	6,800	6,980	6,980	6,980	
2-519 Other General Supplies	6,276	4,092	2,432	600	600	600	600	600	
2-761 Contributed to Capital Reserves			22,777	13,000	13,825	13,825	13,825	13,825	
2-771 Grant: (specify) individuals, comm	40,000	90,000			15,000	15,500	16,000	16,500	
2-812 Penalties, Interest, Overdraft	44	94	87	215	225	235	235	235	
Total 6204 Tourism	58,362	77,912	75,217	84,125	108,854	186,351	187,966	189,590	
6601 Subdivisions and Developments									
1-443 Sale of Land	(49,400)	(67,680)	(62,340)	(65,000)	(65,000)	(65,000)	(65,000)	(65,000)	
1-551 Interest on Investments	(28,547)								
1-991 Other Income	(750)								
2-111 Salaries			7,686						
2-221 Advertising and Promotion			806						
2-237 Legal and Collection	536	942	2,318	4,500	4,500	4,500	4,500	4,500	
2-238 Medical			35,518						
2-239 Other Professional	2,140	20,729	860						
2-295 Project: (specify)			529						
2-519 Other General Supplies			48						
2-539 Adjustments to Land Inventory	39,617	45,449		56,650	56,650	56,650	56,650	56,650	
2-761 Contributed to Capital Reserves	9,247	21,723		3,850	3,850	3,850	3,850	3,850	
2-930 Amortization Expense	12,688	12,688		12,700	12,700	12,700	12,700	12,700	
Total 6601 Subdivisions and Developm	(14,469)	33,851	(14,575)	12,700	12,700	12,700	12,700	12,700	
6602 Land Rentals									
1-561 Rental: Residential Land	(900)	(900)	(900)	(900)	(900)	(900)	(900)	(900)	
1-562 Rental: Commercial Land	(4,975)	(4,625)	(30,225)	(14,200)	(25,600)	(25,600)	(25,600)	(25,600)	
Total 6602 Land Rentals	(5,875)	(5,525)	(31,125)	(15,100)	(26,500)	(26,500)	(26,500)	(26,500)	
6701 Public Housing									
1-843 Conditional Programs	(22,346)	(22,346)							
1-991 Other Income	(30,000)	(44,685)							
2-242 Contract: (specify)	6,511			12,000	12,000	15,000	15,000	15,000	
2-251 Repairs: Buildings		19,685							
2-272 Insurance and Bond Premiums	10,964	11,336	13,274	11,640	14,000	14,280	14,570	14,860	
2-763 VADIM CONVERTED	30,000	25,000							
2-831 Interest	3,194	1,659		1,660					
2-930 Amortization Expense	91,212	91,212		91,225	66,225	66,225	66,225	66,225	
Total 6701 Public Housing	89,535	81,861	13,274	116,525	92,225	95,505	95,795	96,085	
6902 Tourist Info / DRCDDT									
1-991 Other Income		(3)							
2-111 Salaries	1,085	63							
2-151 Payroll Benefits	152	46							
2-251 Repairs: Buildings	100	(8)							
2-272 Insurance and Bond Premiums	2,079	2,150	2,570	2,210	2,700	2,750	2,810	2,870	
2-543 Utilities: Water and Sewer	2,701	2,977	4,188	3,060	4,800	4,900	5,000	5,100	
Total 6902 Tourist Info / DRCDDT	6,117	5,225	6,758	5,270	7,500	7,650	7,810	7,970	
6904 Old Cells									
2-251 Repairs: Buildings			16	450	450	450	450	450	
2-253 Repairs: Other				250	250	250	250	250	
2-291 Other General Services			29						
2-541 Utilities: Electricity	2,360	2,032	2,384	2,370	2,740	2,800	2,960	3,160	
2-542 Utilities: Gas	1,462	1,697	1,747	1,690	1,910	1,960	2,100	2,300	
Total 6904 Old Cells	3,822	3,729	4,176	4,760	5,350	5,460	5,760	6,160	
6905 RCMP Building									
1-451 Custom Work	(2,137)								
1-564 Rental: Buildings	(42,552)	(42,552)	(42,552)	(42,550)	(42,550)	(42,550)	(42,550)	(42,550)	
1-991 Other Income		(17)							
2-111 Salaries	5,994	7,267	3,822						
2-151 Payroll Benefits	1,253	1,475	664						
2-216 Telephone			440		500	510	520	530	
2-241 Janitorial Services	21,845	11,698	23,072	23,700	23,700	23,700	23,700	23,700	
2-251 Repairs: Buildings	13,593	9,774	6,966	8,500	8,500	8,500	8,500	8,500	
2-253 Repairs: Other	7,764	4,288	7,693	3,000	3,000	3,000	3,000	3,000	
2-272 Insurance and Bond Premiums	5,260	5,438	5,803	5,580	6,000	6,120	6,240	6,360	
2-291 Other General Services	11,057	12,374	9,766	13,065	14,165	14,165	14,165	14,165	
2-511 Safety Materials, Clothing & Shoes	796	708	769	300	300	300	300	300	
2-519 Other General Supplies	213	1,581	711	650	650	650	650	650	
2-531 Chemicals and Salts	244	100		100	100	100	100	100	


DRUMHELLER VALLEY	OPERATING BUDGET 2022								v.Mar21
	2019	2020	2021	2021	2022	2023	2024	2025	
	YTD Actuals	YTD Actuals	YTD Actuals	Budget	Proposed	Financial	Financial	Financial	
					Budget	Plan	Plan	Plan	
2-541 Utilities: Electricity	18,955	16,156	20,127	17,330	19,480	19,820	21,440	22,860	
2-542 Utilities: Gas	10,746	11,987	10,394	11,945	14,920	15,190	16,650	18,240	
2-543 Utilities: Water and Sewer	1,549	2,016	1,768	2,040	2,100	2,140	2,180	2,220	
2-926 Uncollectable Accounts			1,770						
Total 6905 RCMP Building	54,580	42,293	51,213	43,660	50,865	51,645	54,895	58,075	
7201 Recreation Administration									
1-421 Programs (Taxable)	(667)	(619)							
1-991 Other Income	(27)	(31)							
1-993 Gain (Loss) on Disposal of Asset	(2,000)	(18,640)							
2-111 Salaries	10,691	5,997	10,387	10,845					
2-151 Payroll Benefits	2,729	1,117	2,578	2,800					
2-152 Wellness Program	84		100	300	300	300	300	300	
2-214 Conventions/Registrations	1,000								
2-216 Telephone	329	1,108	1,979	420	2,150	2,190	2,240	2,300	
2-222 Municipal Membership Fees				850					
2-223 Printing and Binding	410	243	236	2,000	2,000	2,000	2,000	2,500	
2-234 Education	510		476	500					
2-252 Repairs: Equipment		727		350					
2-272 Insurance and Bond Premiums	683	705	684	720	720	730	740	750	
2-515 Stationery, Office Supplies	17	25							
2-519 Other General Supplies	130								
2-521 Fuel Oil Grease	416	308	29						
2-930 Amortization Expense	359,972	377,781		740,000	320,000	320,000	320,000	320,000	
Total 7201 Recreation Administration	374,277	368,721	16,469	758,785	325,170	325,220	325,280	325,850	
7202 Aquaplex									
1-411 Admissions (taxable)	(80,889)	(17,664)	(59,785)	(67,500)	(76,500)	(90,000)	(91,000)	(92,500)	
1-421 Programs (Taxable)	(6,461)	(3,659)	(9,286)	(4,050)	(8,400)	(8,500)	(8,500)	(8,500)	
1-423 Programs (Taxable)	(64,743)	(36,474)	6,706	(45,000)	(56,625)	(65,625)	(65,625)	(66,625)	
1-425 Programs (specify) (non-taxable)	(46,689)	(13,008)	(30,367)	(40,425)	(46,750)	(46,750)	(55,000)	(55,000)	
1-442 Concession Sales	(7,643)	(1,738)	(35)	(4,500)	(6,750)	(9,000)	(9,000)	(9,000)	
1-444 Sale of Materials	(4,169)	(861)	(1,784)	(2,500)	(3,750)	(5,000)	(5,000)	(5,000)	
1-564 Rental: Buildings	(29,457)	(8,378)	(11,000)	(18,750)	(18,750)	(25,000)	(25,000)	(25,000)	
1-831 Wage Subsidies			(12,505)						
1-841 Wage Subsidies									
1-991 Other Income	(1,034)	(1,616)							
2-111 Salaries	558,159	281,793	428,168	467,555	500,027	557,019	568,159	579,522	
2-151 Payroll Benefits	81,899	48,211	72,064	76,120	92,065	102,610	104,662	106,755	
2-152 Wellness Program	1,703	900	1,483	2,000	2,000	2,000	2,000	2,000	
2-214 Conventions/Registrations	1,100			1,450	1,450	1,450	1,450	1,450	
2-215 Postage	8	55	74	100	100	100	100	100	
2-216 Telephone	2,016	805	1,117	1,175	2,100	1,120	1,140	2,160	
2-217 Travel and Subsistence	1,299	(91)			1,250	1,250	1,250	1,250	
2-221 Advertising and Promotion	712		677	1,000	1,000	1,000	1,000	1,000	
2-222 Municipal Membership Fees	838	1,045	910	1,720	1,720	1,720	1,720	1,720	
2-223 Printing and Binding				500	500	500	500	500	
2-227 Software and Upgrades	4,005	1,703	2,323	5,175	6,375	6,425	7,675	7,675	
2-234 Education	3,171	1,272	6,617	5,275	4,175	5,375	4,175	4,175	
2-241 Janitorial Services	1,791	1,616	1,530	2,500	2,500	2,500	2,500	2,500	
2-251 Repairs: Buildings	14,335	30,464	25,768	20,550	20,550	20,550	20,550	20,550	
2-252 Repairs: Equipment	265,213	9,734	4,443	2,500	11,000	11,000	11,000	11,100	
2-253 Repairs: Other	31,948	18,782	48,613	31,750	18,050	18,050	18,050	18,050	
2-255 Repairs: Capital Reinvestment Pro	890								
2-272 Insurance and Bond Premiums	8,340	8,732	9,093	8,970	9,500	9,690	9,880	10,080	
2-291 Other General Services	6,340	5,365	6,021	3,950	8,955	8,955	8,955	8,955	
2-511 Safety Materials, Clothing & Shoes	1,753	1,320	3,841	4,300	4,400	4,500	4,500	4,500	
2-512 Goods for Re-Sale	3,155	(272)	198	3,250	3,000	4,000	4,000	4,000	
2-513 Goods for Re-Sale: Concession	4,349	1,677		3,000	3,000	6,000	6,000	6,000	
2-514 Program Materials	7,164	1,077	7,120	7,750	7,750	7,950	7,950	8,050	
2-515 Stationery, Office Supplies	786	1,445	292	1,000	1,000	1,000	1,000	1,000	
2-518 Janitorial Supplies	5,736	428	2,488	7,000	7,000	7,000	7,000	7,000	
2-519 Other General Supplies	4,697	2,868	2,550	7,000	7,000	7,000	7,000	7,000	
2-531 Chemicals and Salts	30,630	10,070	24,066	34,580	35,380	36,130	36,130	36,130	
2-541 Utilities: Electricity	51,031	38,649	48,198	52,130	49,560	50,350	54,980	58,630	
2-542 Utilities: Gas	45,189	36,101	60,094	50,400	57,450	59,770	65,530	71,780	
2-543 Utilities: Water and Sewer	37,529	20,239	37,423	42,840	42,000	42,840	43,690	44,550	
2-812 Penalties, Interest, Overdraft	2,632	2,001	3,016	2,375	2,400	2,450	2,450	2,450	
2-813 POS - Over/Short	(359)	(27)	(64)	175	175	175	175	175	
2-926 Uncollectable Accounts	(3,266)		717	500	500	500	500	500	
2-969 Transfer to BCF	1,100								




OPERATING BUDGET 2022

v.Mar21

	2019	2020	2021	2021	2022	2023	2024	2025
	YTD Actuals	YTD Actuals	YTD Actuals	Budget	Proposed	Financial	Financial	Financial
					Budget	Plan	Plan	Plan
Total 7202 Aquaplex	934,808	442,564	680,784	665,865	686,407	731,104	746,546	769,682
7203 Arena								
1-411 Admissions (taxable)	(6,000)		(4,214)	(6,000)	(1,000)	(1,500)	(2,000)	(2,000)
1-564 Rental: Buildings	(150,898)	(130,273)	(97,518)	(71,250)	(129,250)	(153,000)	(155,000)	(158,000)
1-991 Other Income	(2,678)	(3,292)	(2,500)					
2-111 Salaries	273,348	270,009	298,431	324,955	213,610	217,882	222,240	226,685
2-151 Payroll Benefits	53,260	42,565	51,808	66,170	50,780	51,796	52,832	53,889
2-152 Wellness Program	603	1,280	1,192	1,000	1,000	1,000	1,000	1,000
2-214 Conventions/Registrations	700		(337)	600	600	600	600	600
2-216 Telephone	7,017	4,015	1,098	4,845	2,400	2,450	2,500	2,550
2-217 Travel and Subsistence	2,315	424	1,081	1,000	1,025	1,025	1,025	1,025
2-222 Municipal Membership Fees	623	623	523	700	700	700	700	700
2-234 Education	2,545	1,374	1,911	3,700	300	400	400	400
2-241 Janitorial Services	3,337	2,005	2,700	2,000	3,200	3,200	3,200	3,200
2-251 Repairs: Buildings	28,616	40,366	63,188	64,500	81,000	27,500	27,500	27,500
2-252 Repairs: Equipment	2,813	2,270	14,604	6,850	6,850	6,850	6,850	6,850
2-253 Repairs: Other	21,292	32,097	30,410	20,800	44,800	15,800	16,800	16,800
2-255 Repairs: Capital Reinvestment Pro	17,720							
2-262 Rental/Lease: Equipment/Furnishi			5,564					
2-272 Insurance and Bond Premiums	14,259	15,171	15,738	15,580	16,500	16,830	17,170	17,510
2-291 Other General Services	23,160	24,430	38,527	25,130	47,770	29,886	30,004	30,004
2-511 Safety Materials, Clothing & Shoes	3,205	5,102	4,364	3,750	3,750	3,750	3,750	3,750
2-518 Janitorial Supplies	5,128	7,374	3,498	6,700	6,700	6,700	6,700	6,700
2-519 Other General Supplies	7,858	5,394	4,157	3,400	3,450	3,550	3,550	3,550
2-521 Fuel Oil Grease	999	918	2,687	1,000	1,600	1,710	1,820	1,820
2-524 Consumable, Small Tools	101	342	140	800	800	825	825	825
2-531 Chemicals and Salts	4,024	7,166	987	6,950	6,950	6,950	6,950	6,950
2-541 Utilities: Electricity	70,360	81,915	84,794	73,645	67,490	68,610	74,710	79,670
2-542 Utilities: Gas	39,068	41,438	46,371	42,655	49,420	51,080	56,080	61,430
2-543 Utilities: Water and Sewer	30,575	27,947	14,507	32,130	32,000	32,650	33,310	33,980
2-926 Uncollectable Accounts	723			500	500	500	500	500
Total 7203 Arena	454,073	480,660	583,711	632,110	512,945	397,744	414,016	427,888
7204 Parks and Playgrounds								
1-451 Custom Work	(710)							
1-564 Rental: Buildings	(10,671)	(5,663)	(12,768)	(9,700)	(11,700)	(11,900)	(11,900)	(12,900)
1-831 Wage Subsidies			(22,050)					
1-841 Wage Subsidies	(20,914)	(29,400)						
1-991 Other Income	(6,979)	(3,247)	(5,871)	(9,000)	(9,000)	(9,000)	(9,000)	(9,000)
1-992 Contributions: Community Organi	(10,000)		(2,000)					
2-111 Salaries	227,992	222,765	299,465	198,780	225,831	230,348	234,955	239,654
2-151 Payroll Benefits	30,740	34,889	50,631	23,125	38,245	39,010	39,790	40,586
2-217 Travel and Subsistence		14						
2-234 Education		165	1,079	850	850	850	850	850
2-242 Contract: (specify)								
2-252 Repairs: Equipment	15,948	12,060	23,944	13,000	13,000	13,000	13,000	13,000
2-253 Repairs: Other		906	1,880	1,400	1,400	1,400	1,400	1,400
2-254 Repairs: Structures	44,676	6,206	39,387	45,300	46,200	43,200	43,200	43,200
2-262 Rental/Lease: Equipment/Furnishi				750	750	750	750	750
2-272 Insurance and Bond Premiums	9,866	7,540	6,327	8,560	7,000	7,140	7,280	7,430
2-291 Other General Services	37,658	50,877	70,875	56,475	69,375	69,375	69,375	69,375
2-292 Contracted Service (Specify)	6,600	6,720	6,600	6,600	6,600	6,600	6,600	6,600
2-511 Safety Materials, Clothing & Shoes	1,873	1,759	1,226	3,000	3,000	3,000	3,000	3,000
2-518 Janitorial Supplies	6,451	8,519	7,256	6,800	6,800	6,800	6,800	6,800
2-519 Other General Supplies	27,398	21,927	25,538	28,600	28,600	28,600	28,600	28,600
2-521 Fuel Oil Grease	4,657	4,953	5,623	5,000	5,000	5,000	5,000	5,000
2-524 Consumable, Small Tools	1,140	1,041	723	2,000	2,000	2,000	2,000	2,000
2-531 Chemicals and Salts	907	426	5,402	10,400	15,400	15,400	15,400	15,400
2-535 Sand and Gravel	1,850			1,000	1,000	1,000	1,000	1,000
2-541 Utilities: Electricity	14,683	13,108	19,909	17,835	23,560	24,170	25,260	26,940
2-542 Utilities: Gas	659	740	787	720	740	760	790	870
2-543 Utilities: Water and Sewer	37,925	21,317	46,713	80,750	81,000	82,600	84,225	85,875
2-926 Uncollectable Accounts	(950)							
Total 7204 Parks and Playgrounds	420,799	377,622	570,676	492,245	555,651	560,103	568,375	576,430
7205 Seasonal Recreation Programs								
1-425 Programs (specify) (non-taxable)	(27,804)	861	(17,105)	(33,000)	(25,000)	(30,000)	(30,000)	(31,000)
1-831 Wage Subsidies			(12,164)					
1-991 Other Income	(18)	(76)						
2-111 Salaries	26,200		27,151	28,450	33,929	34,608	35,300	36,006
2-151 Payroll Benefits	2,164		2,211	2,450	3,293	3,359	3,426	3,495

	OPERATING BUDGET 2022								v.Mar21
	2019	2020	2021	2021	2022	2023	2024	2025	
	YTD Actuals	YTD Actuals	YTD Actuals	Budget	Proposed	Financial	Financial	Financial	
					Budget	Plan	Plan	Plan	
2-216 Telephone	26	17	205	205	215	225	235	245	
2-217 Travel and Subsistence	2,844		560	2,700	5,200	5,700	5,700	6,200	
2-221 Advertising and Promotion	15	107	996	900	1,000	1,000	1,100	1,100	
2-234 Education				500	500	500	500	500	
2-291 Other General Services	490			750	750	950	950	1,000	
2-514 Program Materials	4,941		4,203	4,400	2,900	3,100	3,100	3,300	
2-519 Other General Supplies			380	500	700	900	1,000	1,200	
2-926 Uncollectable Accounts	(16)		(746)						
Total 7205 Seasonal Recreation Progra	8,842	909	5,691	7,855	23,487	20,342	21,311	22,046	
7206 Curling Club									
1-441 Sale of Utility	(15,646)			(10,000)	(9,000)				
2-111 Salaries	170		86						
2-151 Payroll Benefits	21		1						
2-251 Repairs: Buildings	3,616	23	1,063	2,500	2,500	2,500	2,500	2,500	
2-272 Insurance and Bond Premiums	5,965	6,168	6,582	6,330	6,800	6,940	7,080	7,220	
2-291 Other General Services	917	1,188	3,350	1,000	1,000	1,000	1,000	1,000	
2-541 Utilities: Electricity	15,646			10,000	18,380	18,780	20,030	21,360	
2-543 Utilities: Water and Sewer	153			510					
Total 7206 Curling Club	10,842	7,379	11,082	10,340	19,680	29,220	30,610	32,080	
7402 Library									
1-991 Other Income	(1,196)	(795)	(2,382)	(1,630)	(1,660)	(1,690)	(1,690)	(1,690)	
2-216 Telephone	1,366	888	2,382	1,630	2,500	2,545	2,600	2,660	
2-261 Rental/Lease: Buildings	75,000	75,000	75,000	75,000					
2-771 Grant: (specify) individuals, comm	246,089	213,808	203,558	205,560	363,360	397,485	426,285	455,235	
Total 7402 Library	321,259	288,901	278,558	280,560	364,200	398,340	427,195	456,205	
7404 Community Facility									
1-411 Admissions (taxable)	(39,637)	(13,472)	(12,457)	(28,680)	(28,680)	(38,500)	(38,500)	(39,500)	
1-421 Programs (Taxable)	(29,041)	(13,945)	(5,220)	(17,125)	(17,125)	(17,250)	(23,000)	(23,500)	
1-422 Programs (Taxable)	(78,600)	(75,900)	(80,571)	(75,000)	(87,800)	(87,950)	(88,100)	(88,250)	
1-423 Programs (Taxable)	(273,981)	(166,948)	11,624	(216,100)	(234,375)	(306,875)	(306,875)	(308,875)	
1-425 Programs (specify) (non-taxable)	(4,606)	(252)	(1,231)	(3,750)	(3,750)	(5,000)	(5,000)	(5,000)	
1-433 Advertising	(95)								
1-435 Contra Account (Membership Disc									
1-442 Concession Sales	(2,701)	(1,108)	(355)	(1,750)					
1-444 Sale of Materials	(19)								
1-564 Rental: Buildings	(166,097)	(756)	(60,347)	(88,000)	(100,300)	(118,000)	(118,000)	(121,000)	
1-569 Rental: Other	(27,782)	(97,725)	50,721	(20,000)	(20,000)	(20,000)	(21,000)	(22,000)	
1-969 Transfer from (specify departmen	(14,770)								
1-991 Other Income	(6,231)	(7,296)	(1,095)						
2-111 Salaries	655,100	393,035	445,976	559,045	618,202	678,736	692,311	706,157	
2-151 Payroll Benefits	119,307	75,698	90,651	91,810	128,808	135,696	138,469	141,299	
2-152 Wellness Program	2,278	811	1,850	2,500	2,500	2,500	2,500	2,500	
2-212 Communication System		126	128						
2-214 Conventions/Registrations					1,400	1,400	1,400	1,400	
2-215 Postage	5	4	1						
2-216 Telephone	4,955	4,944	4,011	4,400	3,850	4,925	5,005	4,090	
2-217 Travel and Subsistence	1,959	621		1,650	3,550	3,750	3,950	4,050	
2-218 Meeting Expense	54	81	22	200	200	250	250	300	
2-221 Advertising and Promotion	22,952	16,366	13,584	26,800	30,300	27,800	28,000	29,000	
2-222 Municipal Membership Fees	1,054	794	795	1,960	8,300	9,350	9,600	10,700	
2-223 Printing and Binding	2,861	2,669	3,016	3,000	3,500	3,500	4,200	4,700	
2-227 Software and Upgrades	23,598	19,805	15,084	23,460	27,060	27,560	31,560	31,560	
2-234 Education	3,329	370	6,454	6,500	8,100	8,100	8,100	8,100	
2-241 Janitorial Services	100,338	72,231	131,283	154,900	154,900	154,900	154,900	154,900	
2-251 Repairs: Buildings	34,763	37,393	84,411	53,150	65,050	33,150	33,150	33,150	
2-252 Repairs: Equipment	21,670	6,349	13,501	30,000	27,000	30,500	30,500	30,500	
2-253 Repairs: Other	5,495	23,882	36,468	47,600	36,280	23,600	23,600	23,600	
2-254 Repairs: Structures	2,800	490	2,395	5,000	5,000	5,000	5,000	5,000	
2-272 Insurance and Bond Premiums	37,123	38,384	40,959	39,420	42,250	43,100	43,960	44,840	
2-291 Other General Services	65,232	45,184	36,662	55,395	54,748	58,247	58,348	58,348	
2-295 Project: (specify)	17,379	6,505	3,690	14,000	10,000	14,000	14,000	15,000	
2-511 Safety Materials, Clothing & Shoes	23	4,589	4,156	5,850	7,050	6,050	6,300	7,300	
2-512 Goods for Re-Sale	601								
2-513 Goods for Re-Sale: Concession	1,907	358		1,350					
2-514 Program Materials	5,276	4,886	573	6,000	5,000	6,000	6,000	7,000	
2-515 Stationery, Office Supplies	3,220	5,302	1,800	6,000	6,000	6,100	6,500	6,700	
2-518 Janitorial Supplies	9,933	7,306	2,247	12,000	9,000	12,000	12,500	13,000	
2-519 Other General Supplies	31,348	14,733	7,625	33,750	50,750	33,750	34,700	34,700	
2-524 Consumable, Small Tools	312	210	83	1,300	1,300	1,300	1,300	1,300	

	OPERATING BUDGET 2022								v.Mar21
	2019	2020	2021	2021	2022	2023	2024	2025	
	YTD Actuals	YTD Actuals	YTD Actuals	Budget	Proposed	Financial	Financial	Financial	
					Budget	Plan	Plan	Plan	
2-531 Chemicals and Salts	1,553	1,215	243	2,000	2,000	2,000	2,000	2,000	
2-541 Utilities: Electricity	115,349	86,470	93,893	116,865	112,720	114,660	124,600	132,870	
2-542 Utilities: Gas	33,212	23,958	26,844	38,000	30,580	31,530	34,610	37,910	
2-543 Utilities: Water and Sewer	5,250	2,553	1,376	5,610	5,500	5,600	5,710	5,830	
2-771 Grant: (specify) individuals, comm				20,000					
2-812 Penalties, Interest, Overdraft	9,311	6,032	4,722	8,500	11,300	11,300	11,300	11,300	
2-813 POS - Over/Short	(4)	51	(68)	250	250	250	250	250	
2-831 Interest	168,555	156,527	143,984	144,550	131,493	117,874	103,669	88,855	
2-926 Uncollectable Accounts	4,460		(830)	1,750	750	750	1,000	1,000	
2-930 Amortization Expense	364,184	368,569			320,000	320,000	320,000	320,000	
Total 7404 Community Facility	1,233,182	1,051,099	1,118,658	1,074,160	1,432,661	1,341,653	1,358,767	1,371,084	
7411 Community Events									
1-442 Concession Sales	(920)				(6,000)	(6,000)	(6,000)	(6,000)	
1-444 Sale of Materials					(500)	(500)	(500)	(500)	
1-445 Sale of Conservation Items	(150)								
1-833 Conditional Programs	(5,860)		(14,000)	(5,000)	(141,000)				
1-841 Wage Subsidies					(4,751)				
1-991 Other Income	(2,840)	(684)	(6,132)	(39,150)	(55,500)	(14,000)	(14,500)	(14,500)	
2-111 Salaries	72,181	26,100	74,195	58,581	67,623	69,146	70,698	72,279	
2-151 Payroll Benefits	9,782	857	9,652	10,325	11,675	12,010	12,350	12,550	
2-152 Wellness Program				500	500	500	500	500	
2-215 Postage				150	150	150	150	150	
2-216 Telephone			1,210	800	900	915	1,930	945	
2-217 Travel and Subsistence			144	250	500	500	500	500	
2-221 Advertising and Promotion				1,000	16,700	14,700	15,700	14,700	
2-234 Education			25	752	1,052	1,052	1,052	1,052	
2-252 Repairs: Equipment				600	600	600	600	600	
2-272 Insurance and Bond Premiums	4,730	16	17	5,450	500	510	520	530	
2-291 Other General Services			10	1,820	4,870	2,120	2,120	2,120	
2-295 Project: (specify)	55,653	21,369	18,589	43,000	86,000	41,500	42,000	44,000	
2-296 Project: (specify)	5,781		1,250	7,000	8,500	8,500	8,500	8,500	
2-297 Project: (specify)	8,085		21,287	50,000	45,000	45,000	45,000	45,000	
2-298 Project: (specify)	19,708	14,106	24,709	53,000	186,750	111,250	127,250	104,250	
2-511 Safety Materials, Clothing & Shoes				300					
2-515 Stationery, Office Supplies			14	300	100	100	100	100	
2-519 Other General Supplies			1,087	1,430					
2-521 Fuel Oil Grease				550	550	550	550	550	
2-541 Utilities: Electricity		669	1,659		1,600	1,600	1,600	1,600	
Total 7411 Community Events	166,150	62,433	133,716	191,658	225,819	290,203	310,120	288,926	
9702 EDUCATION REQUISITION									
1-111 Residential	(1,794,208)	(1,795,323)	(1,740,058)	(1,850,000)	(1,768,159)	(1,808,159)	(1,861,159)	(1,927,825)	
1-112 Commercial	(884,274)	(880,239)	(921,483)	(950,000)	(936,331)	(956,331)	(983,331)	(1,016,665)	
2-781 Requisition: (specify)	2,719,521	2,678,614	2,664,522	2,800,000	2,704,490	2,764,490	2,844,490	2,944,490	
Total 9702 EDUCATION REQUISITION	41,039	3,052	2,981						
9703 DIP Properties: Requisition									
1-111 Residential					(3,000)	(3,000)	(3,000)	(3,000)	
2-781 Requisition: (specify)					3,000	3,000	3,000	3,000	
Total 9703 DIP Properties: Requisition									
Total Tax Supported	(275,581)	423,943	(1,976,817)	0					

Appendix 4 – 2022 Tax Increases in Comparable Municipalities Based on Population

Municipality	Tax Increase
Banff	4.0%
Coaldale	1.72%
Drayton Valley	2.5%
Devon	3.9%
Edson	4.9%
Hinton	3.0%
Innisfail	2.0%
Whitecourt	2.61%



REQUEST FOR DECISION

TITLE:	Drumheller Resiliency and Flood Mitigation - Financial Audit to June 2021
DATE:	March 21, 2022
PRESENTED BY:	Deighen Blakely, P.Eng., DRFMO Project Director
ATTACHMENT:	Drumheller Resiliency and Flood Mitigation Program – Financial Statement, Period ended June 30, 2021 - REVISED

SUMMARY:

Council was presented Ascend LLP's financial audit results for the DRFMO expenditures for the period January 1 – June 30, 2021, at the February 22, 2022, Council Meeting. The finalized audit report attached is brought to Council today for acceptance.

RECOMMENDATION:

Administration recommends that Council approve the financial audit results for the Drumheller Resiliency and Flood Mitigation Program, as presented today.

DISCUSSION:

The financial audit was completed for the DRFMO and Town of Drumheller to provide feedback on overall program fiscal management. The audit report was adjusted from the version brought to Council on February 22 to include property purchases in 2020 which were not included in the original audit report by error, bringing the total land expenditures to date from \$3,922,310 to \$4,737,310 and the overall expenditures total from \$11,201,193 to \$12,016,193.

FINANCIAL IMPACT:

The audit confirms that project expenditures for the \$55.0M DRFM project is being spent in accordance with Program and Town principles for fiscal management.

STRATEGIC POLICY ALIGNMENT:

Completing the audit is in line with Council's Strategic Priority for delivery of the Flood Mitigation Program in a timely and transparent manner.

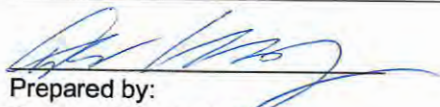
COMMUNICATION STRATEGY:


A copy of the audit findings and summary of expenditures to June 30, 2021, will be posted on the Town website.

MOTION:

Councillor _____ moves that the Drumheller Resiliency and Flood Mitigation Program – Financial Statement, Period ended June 30, 2021 - be adopted as presented.

SECONDED:


Prepared by:
Deighen Blakely, P.Eng.
DRFMO Project Director


Approved by:
Darryl E. Drohomerski, C.E.T.
Chief Administrative Officer

DRUMHELLER RESILIENCY AND FLOOD MITIGATION PROGRAM

FINANCIAL STATEMENT

Period ended June 30, 2021

DRUMHELLER RESILIENCY AND FLOOD MITIGATION PROGRAM

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Period ended June 30, 2021

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INDEPENDENT AUDITOR'S REPORT

To the Mayor and Council of
The Town of Drumheller

Opinion

We have audited the accompanying financial information of the Town of Drumheller (the "Town") which is comprised of the statement of expenditures and summary of significant accounting policy and other explanatory information for the period ended June 30, 2021 in accordance with the Drumheller Resiliency and Flood Mitigation Program (the "Program").

In our opinion, the financial information for the period ended June 30, 2021 has been prepared in accordance with the Program and fairly represents the expenditures of the Town for the period then ended.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Information section of our report. We are independent of the Town in accordance with the ethical requirements that are relevant to our audit of the financial information in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial information in accordance with the Program, and for such internal control as management determines is necessary to enable the preparation of financial information that is free from material misstatement, whether due to fraud or error.

Those charged with governance are responsible for overseeing the Town's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Information

Our objectives are to obtain reasonable assurance about whether the financial information as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statement. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

INDEPENDENT AUDITOR'S REPORT, continued

- ◆ Identify and assess the risks of material misstatement of the financial information, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- ◆ Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control.
- ◆ Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Basis of Accounting and Restriction of Use

Without modifying our opinion, we draw attention to Note 3 to the statement of expenditures, which describes the basis of accounting. The financial information is prepared to assist stakeholders with management of and stewardship over the Program. As a result, the financial statement may not be suitable for another purpose. Our report is intended solely for the Directors of the Drumheller Resiliency and Flood Mitigation Program and the Town of Drumheller and should not be used by parties other than the Directors of Drumheller Resiliency and Flood Mitigation Program and the Town of Drumheller. According readers are cautioned that the financial information may not be suitable for any other purpose.



Ascend LLP
Chartered Professional Accountants
Independent Member Firm of
PORTER HÉTU INTERNATIONAL
 Hanna, Alberta
 February 23, 2022

DRUMHELLER RESILIENCY AND FLOOD MITIGATION PROGRAM

STATEMENT OF EARNINGS

Period ended June 30, 2021

	PERIOD OF JANUARY TO JUNE 2021	PROJECT TO DATE
Expenditures		
Services		
Communications and engagement	\$ 99,177	\$ 272,855
Professional services	35,916	527,893
Advertising and promotion	8,216	19,190
Office and administration	771	28,012
Equipment rental	658	18,918
Travel and accommodation	458	4,870
Telephone and utilities	-	241
Total expenditures for services	145,196	871,979
Goods and Supplies		
Equipment	15,780	55,717
Promotional supplies	-	741
Total expenditures for goods and supplies	15,780	56,458
Project Expenses		
Engineering	2,433,000	3,379,631
Project management	509,010	1,419,422
Geotechnical	88,467	245,007
Mapping and geomatics	65,014	303,043
Other project costs	42,024	91,465
Legal	13,436	49,569
Consulting fees	-	49,250
Total expenditures for project expenses	3,150,951	5,537,387
Capital		
Land agent services	239,198	363,144
Acquired land management	82,986	103,418
Properties acquired	815,000	4,737,310
Engineering structures	-	201,596
Equipment	-	97,979
Buildings	-	46,922
Total expenditures for capital expenses	1,137,184	5,550,369
Total expenditures	4,449,111	12,016,193

DRUMHELLER RESILIENCY AND FLOOD MITIGATION PROGRAM
NOTES TO THE FINANCIAL STATEMENT
June 30, 2021

1. NATURE OF OPERATIONS

The Drumheller Resiliency and Flood Mitigation Program (the "Program") is a sub-unit of the Town of Drumheller which is engaged in the management of flood mitigation activities, including the acquisition of at-risk properties, construction of flood mitigation infrastructure, and updating flood emergency plans.

2. ACCOUNTING PERIOD

The statement of expenditures is presented for the period of January 1, 2021 and June 30, 2021. Corresponding figures represent all expenditures incurred by the project and comprise all financial transactions entered into by the Town prior to the period-end date.

3. BASIS OF ACCOUNTING

The statement of expenditures is prepared in accordance with generally accepted accounting principals, consistent with reporting requirements for the Town's grant funding.

Expenditures are recognized on the date services are performed or goods are received.

Expenditures towards work-in-progress are recognized immediately and are not deferred.

Expenditures for the purchase or construction of land, structures, and other tangible capital assets are recognized as period costs in the period the expenditure occurred.